REPORTS

ON THE

ADMINISTRATION

OF THE

ABKARI DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1899-1900.

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From

JOHN POLLEN, Esquire, I. C. S., LL.D.,
Commissioner of Customs, Salt, Opium and A'bkári,
Bombay;

To

The Honourable
Mr. J. W. P. MUIR-MACKENZIE, I. C. S., M.R.A.C.,
Chief Secretary to Government,
Revenue Department, Bombay.

Camp Salamati, 8th December 1900.

Sir,

INTRODUCTION.

I have the honour to submit the following report on the administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1899-1900, ending 31st July 1900.

Changes in the personnel.

2. I was in charge of the Department from the 1st August 1899 to the 23rd November 1899, when I was relieved by Mr. J. Monteath, C.S.I., from whom I again assumed charge on the 8th December 1899.

I.—Sanctioned Strength of Establishment.

Sanctioned strength of the Establishment for each District as it stood on 31st July 1900.

3. The sanctioned strength of the establishment for each district, as it stood on the 31st July 1900, is shown in the following table :—

Districts.	Excise Department.								Á'bká'ri Police.					Total Annual Cost.
	Strength.						Cost.		Strength.			Cost.		
	Assistant Collector.	Supervisor and Assistant Supervisor.	Inspectors on pay exceeding Rs. 50.	Gaugers on Rs. 100 and less, and Sub-Inspectors on Rs. 60 and less.	Clerks, Kárkuns, and Talátis.	Menials.	Monthly.	Annual.	Head Constables.	Daffedárs and Savárs.	Constables.	Monthly.	Annual.	
							Rs.	Rs.				Rs.	Rs.	Rs.
Bombay	1	2	13	24	12	120	5,403	64,836	2	...	10	129	1,548	66,384
Ahmedabad	...	...	4	2	1	10	538	6,456	4	...	17	219	2,628	9,084
Kaira	...	...	3	4	1	...	485	5,820	2	...	11	145	1,740	7,560
Panch Mahális ...	...	...	3	5	...	2	444	5,328	3	...	14	164	1,968	7,296
Broach	...	...	3	3	1	...	440	5,280	4	...	17	208	2,496	7,776
Surat	...	...	7	7	12	1	1,334	16,008	6	...	52	595	7,140	23,148
Thána	...	...	13	25	2	...	2,333	28,056	18	...	76	980	11,760	39,816
Násik	...	...	4	7	1	...	595	7,140	3	...	16	183	2,196	9,336
Khándesh	...	...	11	19	2	35	1,964	23,568	1	17	4	574	6,888	30,456
Ahmednagar ...	...	...	1	4	...	...	223	2,676	2	...	23	233	2,796	5,472
Poona	...	...	3	6	1	1	628	7,536	7	...	32	403	4,836	12,372
Sholápur	...	...	2	6	...	...	390	4,680	4	...	31	343	4,116	8,796
Sátára	...	...	2	3	...	...	320	3,840	3	...	38	381	4,572	8,412
Belgaum	...	...	3	3	1	...	445	5,340	3	...	26	282	3,384	8,724
Dhárwár	...	...	3	7	1	...	580	6,960	3	...	29	300	3,600	10,560
Bijápur	...	...	2	7	1	...	430	5,160	3	...	25	267	3,204	8,364
Kánara	...	...	7	14	1	3	1,073	12,876	5	...	48	500	6,000	18,876
Ratnágiri	...	...	10	18	2	13	1,161	13,932	13	...	76	850	10,200	24,132
Kolába	...	...	6	22	...	6	1,382	16,584	8	...	78	776	9,312	25,896
Total ...	1	2	100	186	39	191	20,173	2,42,076	94	17	618	7,532	90,384	3,32,460

CONSTITUTION OF THE DEPARTMENT.

Additions and reductions during the year.

It will be seen from the above statement that the sanctioned strength of the Excise Establishment was the same as in the previous year, but the increase in cost against Bombay of Rs. 20 monthly and Rs. 240 annually is due to the fact that the maximum of the progressive pay of two gaugers at the Uran Distilleries has been shown this year in the statement.

CONSTITUTION OF THE DEPARTMENT.

There was also no change in the strength of the A'bkári Police as compared with the previous year, with the exception that the rate of pay of 9 Head Constables employed at the distilleries in the Ratnágiri District was reduced from Rs. 13 to Rs. 12 per month, as sanctioned in Government Resolution, Judicial Department, No. 3680, dated the 26th May 1900. This has reduced the monthly cost of the A'bkári Police by Rs. 9 and the annual by Rs. 108.

II.—Sources of Revenue and Kinds of Liquor used.

SOURCES OF REVENUE AND KINDS OF LIQUOR USED.

4. The principal sources of the A'bkári revenue of this Presidency are—

(*a*) the manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of malt liquors brewed in India, and the special descriptions of liquors referred to under clause (*b*) below;

(*b*) the manufacture and sale of malt liquors and of certain special descriptions of country liquors excised at rates leviable under the Indian Tariff Act, on liquors imported from foreign countries;

(*c*) the sale of foreign liquors;

(*d*) the manufacture and sale of intoxicating drugs other than opium or preparations of opium.

Kinds of Country Liquor.

5. The country liquor taxed and consumed is of two kinds, *viz.*:—

(1) Distilled spirit, and

(2) Toddy, or the sap of the palm tree.

COUNTRY SPIRIT. Use of different descriptions how distributed.

6. The greater part of the country spirit consumed in the Presidency is made from the dried flowers of the mahuwa or mhowra tree (*Bassia latifolia*), which is common in some of the districts and Native States in Gujarát, in the western portion of the districts of Khándesh and Násik, and in the inland tálukas of the Thána and Kolába Districts. Large quantities of mhowra flowers are also imported from the Central Provinces. There is no restriction placed on the import, export, transport, possession and sale of mhowra flowers, except in the district of Thána and three tálukas (Panvel, Karjat, and Pen) of the Kolába District, where certain restrictions have been imposed under Bombay Act III of 1892 since 23rd March 1893.

In the Town and Island of Bombay and in the tálukas of Sálsette and Bassein of the district of Thána, both mhowra spirit and spirit distilled from toddy are sold. Throughout the Ratnágiri District and in the Coast tálukas of Kánara, where toddy spirit is principally sold, the sale of mhowra spirit is permitted only at such shops as the Collector may specify. The drawing and transporting of toddy to licensed distilleries for the manufacture of spirit are subject to the same restrictions as those imposed on toddy intended for consumption in the raw state.

The spirit distilled from molasses (jagri) was to a small extent used in the Poona and Belgaum Districts during the year under report. In recent years, however, mhowra spirit has been, in a great measure, displacing it in these and other districts of the Southern Marátha Country.

III.—Systems of Administration.

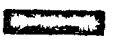
SYSTEMS OF ADMINISTRATION.

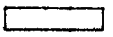
Description of systems discontinued.

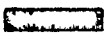
7. Under the orders contained in the Government of India Resolution, Finance and Commerce Department, No. 4417, dated 23rd August 1887, a description of the various systems under which the excise is administered in the Bombay Presidency and the extent to which each applies was given in the yearly Administration Reports up to 1896-97. But the Government of India have issued a memorandum on Excise Administration on all matters connected with liquor, and have directed that this description should be omitted and "in lieu of it a short note should be inserted showing the corrections and alterations which would be necessary to make the chapter of the Excise Memorandum relating to the Province correct with reference to the facts and figures of the year under report." The description referred

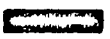
References

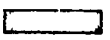
British Districts

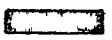
1 Under the Public or Private Distilleries Still head duty and License fee system ——— 

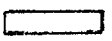
2 Under the Public or Private Distilleries Still head duty and minimum guaranteed Revenue system. ——— 

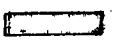
3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system. ——— 

4 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system No. 2 above. ——— 

System No. 3 above. ——— 

5 Native States within the Presidency which under Treaty engagements are working their Abkari under British system ——— 

6 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 4 & 5 ——— 

7 Portuguese Indian Settlements. ——— 

BOMBAY PRESIDENCY
Scale of Miles
Constructed and Photozincographed
Govt Photozinco: Office, Poona, 1900.
CENTRAL INDIA AGENCY
KHANDESH
NASIK
AHMEDNAGAR
AURANGABAD
SHOLAPUR
BOMBAY
ALIBAG
RATNAGIRI
KOLHAPUR
BIJAPUR
DHARWAR
KARWAR
GOA
BELGAUM
SATARA
SURAT
BROACH
DHULIA
INDORE
MYSORE TER.
MADRAS PRES.
GULF OF CAMBAY
RUN

SYSTEMS OF ADMINISTRATION.

to is therefore not given here; but the desired note showing the corrections and alterations to be made in the Excise Memorandum is appended to this report. A descriptive account of the system of hemp drugs' administration has, however, been given in this report as directed by the Government of India.

Changes during the year.

8. The systems under which country spirit farms were managed during the year under report were the same as in the previous year. The systems for realizing the revenue from toddy were also the same as in the previous year. There was no change in the rates of tree-tax throughout the Presidency. The rates of still-head duty also remained the same.

Abkári Map.

9. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems, and the extent to which they respectively applied at the end of the year under report. It includes Native States in which either the ábkári revenues have been leased to the British Government, or the ábkári system is managed in accordance with agreements passed by, or arrangements made with, the Chiefs. The various rates of still-head duty and tree-tax, and the maximum selling prices of country spirit and toddy, in force at the end of 1898-99 and at the end of the year under report are given in Appendix A.

INTOXICATING DRUGS.

10. The cultivation of hemp for the preparation of intoxicating drugs has hitherto been but slightly restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them, and by fees on their import, export, and transport. The cultivator cannot sell the drugs without a license; the license authorizes their sale only to a licensed retail vendor, and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another:—

If the amount does not exceed 10 Indian maunds	... Rs. 5
For every additional 2 maunds	... Re. 1

Fees at the same rates are also levied on permits granted for the import or export of intoxicating drugs into or from the Bombay Presidency, but when the transaction is continuous, the fees are charged only once. The duty on intoxicating drugs produced in the Bombay Presidency and permitted to be exported by sea to foreign countries has however been raised to Rs. 3 per seer of 80 tolas with effect from 6th March 1900 as directed in Government Resolution No. 1118, dated 17th February 1900. Important modifications of the system will be introduced when the Bill No. VI of 1898, to amend the Bombay A'bkári Act, now under consideration, has become law.

IV.—Financial Results of the Year's Administration.

FINANCIAL RESULTS.

11. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years:—

REVENUE.

Realizations from all sources.

Heads of Revenue.	Realizations in 1895-96.	Realizations in 1896-97.	Realizations in 1897-98.	Realizations in 1898-99.	Realizations in 1899-1900.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country Liquor	88,74,068	84,02,566	85,43,271	84,22,769	81,07,990
2. Imported foreign liquors and country liquors excised at tariff rates ..	1,44,068	1,35,462	1,40,255	1,46,579	1,47,312
3. Intoxicating Drugs	1,65,644	2,05,778	2,28,053	1,83,241	2,05,539
4. Miscellaneous	1,36,429	1,33,786	1,36,720	1,45,266	1,44,324
Total ...	93,20,209	88,77,592	90,48,299	88,97,855	86,05,165

The total realizations during the year under report were less by Rs. 2,92,690 than in the previous year.

Revenue from Country Liquor.

12. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below:—

FINANCIAL RESULTS.

Revenue from Country Liquor.

Items.	Realizations. 1895-96.	1896-97.	1897-98.	1898-99.	1899-1900.
	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue from Country Spirit alone.					
1. Still-head duty on mhowra, jágri, and toddy spirit	66,52,416	62,53,316	65,72,672	64,47,962	56,16,314
2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty	25,699	83	51,533	44,726	6,49,843
3. License fees for sale of spirit	3,34,670	3,33,810	3,31,704	4,40,599	4,40,224
4. Farms for manufacture and sale of spirit	26,727	28,200	7,200	7,200	14,400
5. Tree-tax on trees tapped for extraction of toddy for distillation.	1,03,798	1,33,117	1,08,140	90,228	91,048
6. Fees for toddy distilleries	3,621	4,777	4,405	4,138	4,020
7. Other items	9,667	7,726	3,447	2,738	1,784
Total ...	71,56,598	67,61,029	70,79,101	70,37,591	68,17,633
Revenue from Country Spirit and Toddy.					
8. Tree-tax on toddy trees tapped for sale of toddy and its distillation	2,08,950	1,80,581	1,79,582	1,69,401	1,73,195
Revenue from Toddy alone.					
9. Tree-tax on toddy trees tapped for sale of raw toddy only ...	8,31,709	7,60,750	7,04,235	6,86,596	5,99,063
10. License fees for sale of toddy	6,66,843	6,87,358	5,67,972	5,19,942	5,09,806
11. Deficiency in minimum guaranteed revenue made good by farmers on account of tree-tax	1,809	6,089	5,916	2,657	2,890
12. Extra fees for appointment of agents, &c.	6,938	5,143	4,475	4,741	4,373
13. Farms for use of toddy trees on Government land	1,221	1,616	1,940	1,841	1,030
Total ...	15,08,520	14,60,956	12,84,588	12,15,777	11,17,162
GRAND TOTAL ...	88,74,068	84,02,566	85,43,271	84,22,769	81,07,990

Revenue from Country Spirit alone, from Country Spirit and Toddy combined, and from Raw Toddy.

13. Details for each district are given in the attached Imperial Form No. 1. The above table shows that the "revenue from country spirit alone" and that from "toddy alone" decreased by Rs. 2,19,958, and Rs. 98,615, respectively, while that from "country spirit and toddy" combined increased by Rs. 3,794.

Still-head Duty Receipts.

14. The receipts under "Still-head Duty" decreased by Rs. 8,31,648, while payments made on account of deficiency in the minimum guarantee amounted to Rs. 6,49,843 against Rs. 44,726 in the previous year. These payments, on account of failure on part of the farmers to sell up to the amount guaranteed, had to be made in every district in the Bombay Presidency except Dhárwár, Sátára, and Kánara. The decrease in the "still-head duty" receipts occurred chiefly in Surat (Rs. 1,97,450), Khándesh (Rs. 1,70,406), Thána (Rs. 1,09,933), Bombay (Rs. 1,08,124), Násik (Rs. 50,043), and Ahmedabad (Rs. 39,760).

Particulars of minimum guarantees shown in statement.

Details of the minimum revenue guaranteed for each of the districts in the Bombay Presidency during the year under report are given in a statement inserted after Imperial Form No. 5 attached.

15. The heavy decline in the still-head duty receipts in almost all the districts in the Bombay Presidency is due to decrease in consumption of spirit consequent on unprecedented famine (combined with the disturbance due to continued plague in some districts). So heavy and oppressive was the burden thrown on the farmers that Government deemed it desirable and equitable to make concessions in several districts amounting in the aggregate to Rs. 2,90,150, as detailed in the margin for 6 months—from August 1899 to January 1900 (Government Resolution, Revenue Department, No. 2000, dated the 26th March 1900).

Districts.	Rs.
Ahmedabad	2,000
Broach	24,000
Surat	66,000
Násik	18,000
Kaira	7,500
Sankheda Mewas ...	3,500
Khándesh	1,26,000
Ahmednagar	12,500
Sátára	7,250
Sholápur	7,800
Bijápur	6,000
Belgaum	9,600
Total ...	2,90,150

The districts of Bijápur, Ahmednagar, and Sátára show small increases of Rs. 30,603, Rs. 21,390, and Rs. 19,092, respectively. These increases are more apparent than real. In the two former districts they are due to the comparatively small removals in the last year (1898-99) of the old contract in consequence of the accumulation of unsold stocks at the various shops and depôts and the natural desire of the farmer not to needlessly increase the amount of liquor on hand at the end of his term. The year under report was the first year of the new contract, and removals resumed their normal flow.

FINANCIAL RESULTS.

In Ahmednagar the apparent increase is due to the fact that the concession of Rs. 40,000 granted to the farmer under Government Resolution No. 7639-178—Confl., dated 26th October 1899, Revenue Department, was deducted from the receipts of last year.

Revenue from license fees for sale of Spirits. Revenue from out-still farms.

17. The revenue from "License fees for sale of spirits" (realized only in the Town and Island of Bombay) was less by Rs. 375 than in the previous year. The realizations under "Farms for manufacture and sale of spirits" increased by Rs. 7,200. This revenue is realized in the Deesa Cantonment only.

Revenue from tree-tax in Ratnágiri and Kánara.

18. The collections on account of tree-tax on trees tapped for toddy for distillation increased by Rs. 820. This revenue is derived from the Ratnágiri and the coast tálukas of the Kánara District only. The latter alone shows an increase due to a larger number of trees having been tapped for toddy for distillation during the year under report. As in the previous year, no mhowra spirit was consumed in the Ratnágiri District.

Bombay.

19. The revenue from "Tree-tax on trees tapped for sale of toddy and its distillation" comes wholly from the Town and Island of Bombay and amounted to Rs. 1,73,195 in the year under report as against Rs. 1,69,401 in the previous year.

Revenue from Raw Toddy.

20. The receipts from "Tree-tax on trees tapped for extraction of toddy for consumption" were less by Rs. 87,533. The decrease arose mainly in Surat (Rs. 55,035) and Thána (Rs. 27,954). This falling off the Collectors attribute to the poverty of the drinking classes consequent on famine.

Under "License fees for sale of toddy" there was a net decrease of Rs. 10,136. In Surat alone the decrease amounted to Rs. 14,652, due to a combination amongst shopkeepers in the Mándvi Táluka, which the Collector could not break down.

Deficiency in minimum guarantee for Toddy farms.

21. The deficiency in the minimum guaranteed revenue made good by farmers on account of tree-tax was Rs. 2,890, against Rs. 2,657 in the previous year, showing an increase of Rs. 233.

Revenue from foreign liquor and Indian manufactured liquors excised at tariff rates.

22. The revenue from imported foreign liquor and from Indian manufactured liquors excised at tariff rates rose by Rs. 733. The improvement is chiefly in Bombay, and is explained by the fact that under Government Resolution No. 3643, dated the 23rd May 1899, Revenue Department, Hotel and Refreshment Room licenses are being treated, with effect from 1st August 1899, in exactly the same way as privileged retail foreign liquor licenses. A minimum of Rs. 400, but no maximum has been fixed; and the fee for each license is to be reassessed every three years.

Revenue from Intoxicating Drugs.

23. The revenue from intoxicating drugs rose by Rs. 22,298, compared with the previous year. The districts showing noticeable increases are Bombay (Rs. 10,128) and Thána (Rs. 5,543). The fact that the farms of these two districts were given to one and the same contractor, who was thereby enabled to concert measures to stop smuggling of the drugs from the Thána District into Bombay, accounts for this increase.

EXPENDITURE.

24. As explained in the reports for previous years, I am unable to furnish an account of the actual expenditure incurred in connection with the administration of the A'bkári Department proper. The expenditure of the A'bkári and Opium Departments is classed together under the major head "Excise," and, as a general rule, the same establishments have done preventive duties for both Departments. Details of the expenditure debited to "Excise" in each district according to the statements furnished to me monthly by the Accountant General are given in Imperial Form No. 2, appended. The total expenditure (exclusive of refunds and drawbacks) for the year under report was Rs. 3,06,792 against Rs. 3,13,606 in the preceding year, the decrease occurring principally under the head "Establishment."

25. The expenditure shown in Imperial Form No. 2, appended, is exclusive of (1) the cost of the Police establishment employed on ábkári

FINANCIAL RESULTS.

and opium duties; (2) compensation to the Bombay Municipality for loss of revenue previously derived by it from shop licenses; and (3) compensation to Native States whose ábkári rights have been leased or acquired. These amount to Rs. 90,384, Rs. 1,43,750, and Rs. 2,64,146, respectively.

V.—Statistics and Explanatory Remarks.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

26. The incidence of ábkári taxation per head of population according to the census returns of 1891 for each district of the Presidency proper, for the year under report and the previous year, is noted in the following table. The corresponding particulars for Native States the ábkári of which has been leased to the British Government, have not been given, for the reason that the realizations do not include the receipts from foreign liquors and intoxicating drugs, (and in some cases those from toddy,) but are mostly the receipts from country spirit only :—

British Districts and Native States.	Population according to the Census of 1891.	1898-99.				1899-1900.			
		Realizations.	Incidence of Taxation per Head of Population.			Realizations.	Incidence of Taxation per Head of Population.		
British Districts.		Rs.	Rs.	a.	p.	Rs.	Rs.	a.	p.
Bombay	821,764	29,18,017	3	8	10	28,30,423	3	7	1
Ahmedabad	921,712	2,11,365	0	3	8	2,01,858	0	3	6
Kaira	871,589	37,226	0	0	8	37,283	0	0	8
Panch Mahals	313,417	43,537	0	2	3	43,374	0	2	3
Broach	341,490	1,89,009	0	8	10	1,59,894	0	7	6
Surat	649,989	11,36,758	1	12	0	10,02,985	1	8	8
Thána	819,580	11,21,976	1	5	11	10,04,018	1	3	7
Násik	843,582	1,89,265	0	3	7	1,71,634	0	3	3
Khándesh	1,493,771	3,14,265	0	3	4	3,59,806	0	3	10
Ahmednagar	888,755	57,426	0	1	0	87,532	0	1	7
Poona	1,067,800	6,14,484	0	9	2	6,27,072	0	9	5
Sholápur	750,689	1,41,972	0	3	0	1,53,701	0	3	5
Satára	1,225,989	69,017	0	0	11	80,732	0	1	1
Belgaum	1,013,261	3,11,396	0	4	11	3,29,478	0	5	2
Dhárwár	1,051,314	4,01,026	0	6	1	3,98,078	0	6	1
Bijápur	796,339	1,17,187	0	2	4	1,39,085	0	2	10
Kánara	446,351	1,75,853	0	6	4	1,75,938	0	6	4
Ratnágiri	1,105,926	2,50,010	0	3	7	2,31,414	0	3	4
Kolába	594,872	4,04,723	0	10	11	4,04,038	0	10	10
Total ...	16,018,190	87,04,512	0	8	8	84,38,343	0	8	5
Native States.									
Cambay	.....	19,640	.....			11,169	.....		
Rewa Kántha States	.....	19,001	.....			14,783	.....		
Mahi Kántha States	.....	534	.....			385	.....		
Jawhár	.....	22,218	.....			19,552	.....		
Sudhágad	.....	10,143	.....			7,802	.....		
Khándesh Mewas	.....	10,671	.....			2,605	.....		
Akalkot	.....	5,832	.....			5,260	.....		
Deccan Jághirs	.....	16,129	.....			13,883	.....		
Southern Marátha Country Jághirs.	.....	83,141	.....			86,028	.....		
Sávanur	.....	6,034	.....			5,355	.....		
Total ...	.....	1,93,343	.....			1,66,822	.....		
GRAND TOTAL ...	.....	88,97,855	.....			86,05,165	.....		

27. For the year under report the average incidence of ábkári taxation per head of population, according to the census of 1891, was 8 annas and 5 pies against 8 annas and 8 pies in the preceding year. As usual, the incidence of taxation per head of population was highest in Bombay, where for the year under report it amounted to Rs. 3-7-1 compared with Rs. 3-8-10 in the preceding year. It was lowest in Kaira, being 8 pies as in the preceding year. In Surat it was Rs. 1-8-8 and Rs. 1-12-0 and in Thána Rs. 1-3-7 and Rs. 1-5-11 in 1899-1900 and 1898-99 respectively. In the remaining districts the incidence varied from Re. 0-10-10 in Kolába to Re. 0-1-1 in Sátára.

CONSUMPTION OF COUNTRY SPIRIT.

28. The statistics furnished in columns 12 to 15 of Imperial Form No. 4, appended, represent the quantities of country spirit issued from the distilleries for sale from the shops both in British districts and in the villages

of the Native States the ábkári of which has been leased to the British Government. The following statement shows the total consumption of country spirit in each district and in the whole Presidency for the year under report and the previous year; and the average rate of consumption per head of population. The quantities are given in gallons of strength 25° U.P.:—

District.	Population.	1898-99.		1899-1900.	
		Gallons.	Rate of consumption per head of Population.	Gallons.	Rate of consumption per head of Population.
		25° U.P.	Drams.	25° U.P.	Drams.
Bombay	821,764	677,041	39·5	642,743	37·5
Ahmedabad	921,712	71,289	3·7	55,202	2·9
Kaira	871,589	10,960	0·6	9,947	0·5
Panch Mahals ...	313,417	50,743	7·8	36,710	5·6
Broach	341,490	52,792	7·4	42,734	6·0
Surat	649,989	308,488	22·8	238,488	17·6
Thána	819,580	431,180	25·3	355,449	20·8
Násik	843,582	61,915	3·5	46,816	2·7
Khándesh	1,493,771	239,651	7·7	127,658	4·1
Ahmednagar	888,755	16,253	0·9	14,455	0·8
Poona	1,067,800	125,745	5·7	120,294	5·4
Sholápur	750,689	27,800	1·8	23,518	1·5
Sátára	1,225,989	16,137	0·6	18,141	0·7
Bijápur	796,339	16,381	1·0	15,202	0·9
Belgaum	1,013,261	53,591	2·5	49,101	2·3
Dhárwár	1,051,314	74,769	3·4	63,945	2·9
Kánara	446,351	48,607	5·2	44,393	4·8
Ratnágiri	1,105,926	93,131	4·0	82,427	3·6
Kolába	594,872	150,650	12·2	134,838	10·9
Total ...	16,018,190	2,527,123	7·6	2,122,061	6·4

29. The total sales of country spirit fell off by 405,062 gallons. All districts show a decrease except Sátára (where there has been an increase of 2,004 gallons). The most marked decreases are Khándesh (111,993 gallons), Thána (75,731 gallons), Surat (70,000 gallons), and Bombay (34,298 gallons). These heavy decreases illustrate the severity of the famine in the land. The drinking classes simply had no money wherewith to buy liquor! They had hardly enough to enable them to live, and though drink in their case may be regarded as almost a necessity, they had to go without it, or obtain it, if they could, illicitly.

30. The increase in Sátára is not unnatural. The farm had been sadly mismanaged by the previous farmer, and Messrs. Padamji & Co., the new farmers, have been making strenuous efforts to undo the harm he did.

TODDY DISTILLERIES IN RATNÁGIRI AND KÁNARA.

31. There were in the year under report nine permanent toddy spirit distilleries in Ratnágiri and three in the coast tálukas of Kánara as under:—

Ratnágiri.

1. Vengurla.
2. Málvan.
3. Rahatagar (Ratnágiri).
4. Malgund.
5. Guhágar.
6. Dábhol.
7. Anjarla.
8. Pálshet.
9. Ladghar.

Kánara.

1. Kodibág.
2. Gangawali.
3. Shiráli.

STATISTICS AND EXPLANATORY REMARKS.

WORKING OF THE MHOWRA FLOWERS ACT.

32. The provisions of the Mhowra Flowers Act which apply only to the Thána and Kolába Districts are well understood by the people. The period of mhowra vacation allowed by section 18A of the Act was extended to the 5th May 1900 by Government Notification No. 2101, dated the 28th March 1900, on account of the lateness of the crop. The number of prosecutions under the Mhowra Flowers Act rose in the Thána District from 37 in 1898-99 to 45 in 1899-1900. In Kolába, too, the number of cases rose from 10 in 1898-99 to 22 in the year under report. Greater vigilance on the part of the Preventive Establishment accounts for this increase. The matter engaged my personal attention when on tour.

RATE OF CONSUMPTION PER HEAD.

33. I had also under consideration the desirability of extending the Mhowra Flowers Act to parts of the Surat District and consulted the Collector on the subject. But in the face of the calamity with which the district was confronted in the shape of scarcity and famine, I thought it advisable to refrain from further action for the present. The subject has, however, not been lost sight of, and I still think the Act might be extended with advantage. I may here mention that the mhowra crop extensively failed during the year under report—thus increasing the difficulties of the farmer.

TODDY SPIRIT.

34. During the year under report, toddy spirit was manufactured only in Bombay, Ratnágiri, and Kánara. The subjoined statement shows the quantity of toddy used in distillation and the quantity of spirit manufactured therefrom in each district in the year under report and in the previous year:—

	Toddy Distilled.		Spirit Manufactured.	
	1898-99.	1899-1900.	1898-99.	1899-1900.
	Gallons.	Gallons.	Gallons. 25° U.P.	Gallons. 25° U.P.
Bombay	380,610	403,912	64,132	71,535
Kánara	153,681	182,275	18,051	21,467
Ratnágiri	657,592	654,760	112,625	129,785

35. The quantity of toddy spirit manufactured in Bombay, Kánara, and Ratnágiri in the year under report was more by 7,403 gallons, 3,416 gallons, and 17,160 gallons, respectively, than in the previous year. The toddy drawn was almost wholly from cocoanut and brab trees. In Bombay 5·6, in Kánara 8·5, and in Ratnágiri 5·04 gallons of toddy were on an average required to manufacture one gallon of spirit of strength of 25° U.P.

	1898-99.	1899-1900.
Kánara ...	1,963	2,219
Ratnágiri ...	9,475	9,053

The number of trees tapped for toddy for distillation in the Kánara and Ratnágiri Districts is shown in the margin. Similar particulars for Bombay cannot be given, as in Bombay separate licenses are not issued to tap trees for toddy either (*a*) for distillation or (*b*) for consumption in the raw state. The total number of trees of each kind tapped in Bombay in the year under report and the previous year are shown in the margin.

	1898-99.	1899-1900.
Cocoanut trees ...	11,411	11,821
Brab „ ...	588	746
Date „ ...	4,312	4,377

TREES TAPPED FOR TODDY FOR DISTILLATION IN KÁNARA AND RATNÁGIRI.

36. Government Resolution No. 1630 of the 21st February 1896 authorized the issue of licenses to tap trees for toddy for distillation in the Ratnágiri District and the coast tálukas of the Kánara District for the calendar year so as to make them run concurrently with the country spirit licenses. And under Government Resolution No. 5435 of 21st July 1897, the trees licensed to be tapped for the supply of toddy shops up to the end of July were allowed to be tapped for distillation for five months from August to December at the proportionate rate of tree-tax. Thus two sets of tapping licenses for distillation had to be dealt with in the year under report, one for a period of five months from 1st August to 31st December

1899, and the other for seven months from 1st January to 31st July 1900. The total number of cocoanut trees licensed to be tapped for distillation in the first five months and in the last seven months of the year under report in the Kánara and Ratnágiri districts is contrasted with that in the preceding year as per details noted in the margin. These figures do not agree with those shown in the preceding paragraph, which have been arrived at by taking $\frac{5}{12}$ths of the number tapped in the first period and $\frac{7}{12}$ths of that tapped in the second period and by adding them together.

STATISTICS AND EXPLANATORY REMARKS.

Trees tapped for Toddy for distillation in Kánara and Ratnágiri.

	Kánara.		Ratnágiri.	
	1898-99.	1899-1900.	1898-99.	1899-1900.
Five months (August to December) ...	1,835	2,055	10,525	9,396
Seven months (January to July) ...	2,053	2,337	8,153	8,808
Four months (April to July)	...	...	1,003	...
Total ...	3,888	4,392	19,681	18,204

37. In the Máhim Division and at the Dádar Distillery, inquiries have been continued regarding the average outturn of toddy per tree. During the year under report the yield of 618 trees was recorded, and the average thus ascertained was 81·9 gallons per tree, as compared with 82·6 for the preceding year, 91·8 in 1895-96 (the figure for 1896-97 is not available, owing to interruptions of tapping and distilling operations—*vide* paragraph 49 of that year's report), and a mean of 91·1 for the last twelve years, excluding 1896-97. The falling off in the yield during the year under report was due to scanty rainfall. According to the ascertained average for the year the total yield of the cocoanut and brab trees tapped is estimated at 1,031,366 gallons. Deducting from this 403,912 gallons, the quantity admitted into the distillery for the manufacture of spirit, the cocoanut and brab toddy which passed into consumption in the raw state is estimated at 627,454 gallons. Date-tree toddy is rarely distilled in Bombay. The number of licensed trees tapped exceeded that of the previous year by 633.

Yield of Toddy per tree in Bombay, and quantities used for consumption in raw state and for distillation.

38. The following statement shows the number of trees licensed to be tapped for raw toddy in each mofussil district of the Presidency, and the quantity of toddy reported to have been sold from the shops during the year under report and in the preceding year :—

RAW TODDY.

Number of trees tapped and quantity of Toddy sold.

Districts.	1898-99.				1899-1900.			
	Trees tapped.			Quantity of Toddy sold.	Trees tapped.			Quantity of Toddy sold.
	Cocoanut.	Brab.	Date and Wild Palm.		Cocoanut.	Brab.	Date and Wild Palm.	
				Gallons.				Gallons.
Ahmedabad	...	...	375	4,845	...	...	175	2,783
Kaira	...	408	...	...	...	43	...	...
Panch Mahals	...	...	...	...	...	...	...	...
Broach	...	1,000	518	41,665	...	225	776	15,901
Surat	...	652	112,950	2,281,869	...	521	83,739	1,882,688
Thána	181	5,992	15,304	638,740	176	4,363	9,737	437,166
Násik	...	...	882	7,751	...	...	558	5,616
Khándesh	...	...	...	...	...	...	...	...
Ahmednagar	...	...	1,877	37,499	...	...	1,717	46,321
Poona	21	...	6,173	179,655	15	...	5,871	192,604
Sholapur	...	...	11,194	160,684	...	...	9,421	101,171
Sátára	...	...	127	...	...	...	138	...
Belgaum	...	...	16,674	202,072	...	...	17,421	226,986
Dhárwár	...	...	24,529	226,996	...	...	27,233	262,055
Bijápur	...	...	13,877	280,286	...	...	16,755	286,272
Kánara	2,785	...	4,209	275,091	2,662	...	3,957	239,876
Ratnágiri	9,310	...	128	512,192	8,953	...	166	481,990
Kolába	392	1,064	1,396	87,915	408	771	1,356	74,356
Total ...	12,689	9,116	210,213	4,937,260	12,214	5,923	179,020	4,255,785

39. The above table includes 275 brab trees tapped in 1898-99 and 400 such trees tapped in 1899-1900 in the Surat District for the manufacture of vinegar. The figures as to sales of toddy cannot be said to be quite trustworthy: they have been extracted from the accounts furnished by the licensed vendors, and do not include the quantities of toddy drawn under domestic consumption licenses. The total sales of toddy declined

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RAW TODDY.

Number of trees tapped and quantity of Toddy sold.

from 4,937,260 gallons in the previous year to 4,255,785 gallons in the year under report—a decrease of 681,475 gallons, which is chiefly due to the falling off in Surat (399,181 gallons), Thána (201,574 gallons), and Sholápur (59,513 gallons). The marked decrease in Surat is ascribed to the cause also assigned in paragraph 20 above for the decline in revenue from raw toddy. The districts exhibiting noticeable increases are Dhárwár (35,059 gallons) and Belgaum (24,914 gallons). The increase in Dhárwár may be explained by the fact that the consumption in the preceding year was less than in an ordinary year owing to the temporary closure of shops and the general dislocation of business consequent on the outbreak of plague. Excepting Surat and Thána, which show, respectively, a falling off of 29,211 and 5,567 date and wild palms, the decrease in the number of trees tapped in the other districts is not large. As in the preceding year, no toddy was brought from His Highness the Nizám's Dominions into the Bijápur District. 17,928 gallons of toddy required for consumption in the Hungund Táluka of that district was obtained from the Dhárwár District. This arrangement was, for obvious reasons, profitable both to Government and the people.

Trees tapped for Raw Toddy under different kinds of licenses.

40. The next table shows the number of licenses granted and the number of trees tapped for toddy—(1) for domestic consumption; (2) for sale at tree-foot booths; and (3) for sale at shops :—

Districts.	1898-99.					1899-1900.				
	Number of Licenses issued.		Number of Trees licensed to be tapped.			Number of Licenses issued.		Number of Trees licensed to be tapped.		
	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.	For British Districts.	For Native States.	Cocoanut.	Brab.	Date and Wild Palm.
				(For Domestic Consumption.)						
Kaira ...	7	...	...	8	...	10	7	...	43	...
Broach ...	11	...	...	...	18	31	...	...	...	51
Surat ...	7,747	...	...	123	19,244	7,574	...	...	26	16,110
Thána ...	345	...	...	355	163	415	...	...	410	269
Poona ...	4	1	...	...	9	3	1	...	...	17
Sátára ...	1	...	...	...	2	2	...	...	...	6
Kolába ...	19	1	...	13	13	6	...	...	2	6
Total ...	8,134	2	...	499	19,449	8,071	8	...	480	16,459
				(For Tree-foot Booths.)						
Ahmedabad ...	1	...	...	...	25	...	...	...	...	50
Broach ...	14	...	...	600	75	3	...	...	25	350
Surat ...	29	...	...	...	1,561	8	...	...	...	566
Thána ...	208	...	178	2,058	1,010	200	...	176	1,893	100
Ahmednagar ...	1	...	...	...	120	1	...	...	...	512
Poona ...	6	...	21	...	518	5	...	15	...	30
Sholápur ...	...	...	...	...	...	1	...	...	...	66
Belgaum ...	1	...	...	...	50	2	...	...	...	...
Dhárwár ...	2	...	...	...	129	...	...	...	...	203
Bijápur ...	5	...	...	...	227	5	...	...	...	1,235
Kolába ...	32	3	34	17	1,237	25	2	10	10	3,112
Total ...	299	3	233	2,675	4,952	250	2	201	1,928	
				(For Shops.)						
Ahmedabad ...	4	...	...	...	350	4	...	...	...	175
Kaira ...	...	2	...	400	...	...	...	...	...	...
Broach ...	14	...	...	400	425	8	...	...	200	675
Surat ...	256	...	...	529	92,145	238	...	...	496	67,279
Thána ...	218	12	3	3,579	14,131	195	6	...	2,060	8,902
Násik ...	11	...	...	...	882	8	...	...	...	558
Ahmednagar ...	7	...	...	...	1,757	6	...	...	...	1,617
Poona ...	41	...	...	...	5,646	41	...	...	...	5,342
Sholápur ...	15	6	...	...	11,194	17	7	...	...	9,391
Sátára ...	...	2	...	...	125	...	2	...	...	132
Belgaum ...	88	28	...	...	16,624	91	30	...	...	17,355
Dhárwár ...	111	21	...	...	24,400	113	23	...	...	27,233
Bijápur ...	75	1	...	...	13,650	87	1	...	...	16,552
Kanara ...	109	...	2,785	...	4,209	110	...	2,662	...	3,957
Ratnágiri ...	137	...	9,310	...	128	145	...	8,953	...	166
Kolába ...	90	...	358	1,034	146	82	2	398	759	115
Total ...	1,176	72	12,456	5,942	185,812	1,145	71	12,013	3,515	159,449

Licenses for domestic consumption.

41. The concession allowing owners of trees to apply for licenses to tap a limited number of their trees for toddy for domestic consumption on payment of tree-tax only has not been taken advantage of in the districts of Ahmedabad, Ahmednagar, Sholápur, Bijápur, Belgaum, Dhárwár, Kánara, and Ratnágiri, either because the owners do not consume toddy or because they find it more profitable to rent their trees to the licensees for the retail vend of toddy. Similarly, the concession extended to Khándesh in 1895-96 has not been made use of in the year under report. In Kaira, Broach, Poona, Sátára, and Kolába the number of licenses taken out for tapping trees for domestic consumption is comparatively small. It is only in Surat and Thána that this concession is usually taken full advantage of. The figures shown against Surat include the number of licenses issued to, and the trees tapped by, the Káliparaj on payment of a lower rate of tree-tax. In this district there was a decrease of 173 licenses and 3,232 in the number of trees tapped. In the Chikhli, Mándvi, and Olpád Tálukas the number of licenses decreased by 489, 323, and 283, respectively, due to less demand for this kind of licenses owing to famine. In Párdi and Bulsár Tálukas, however, the number of licenses increased by 554 and 402, respectively. The increase is attributed to the fact that the Káliparaj people took full advantage of the concession allowed them, and made up for the scarcity of grain by drinking more toddy, which they regard as food and drink combined. In Thána 100 additional licenses were applied for and granted.

Licenses for tree-foot booths.

42. The total number of licenses granted during the year under report for the sale of toddy at tree-foot booths was less by 49. The districts showing a decrease are Surat (21), Broach (11), Thána (8), and Kolába (7). The falling off in Surat was chiefly in the Chorási Táluka, where fewer licenses of this kind were sanctioned by the Collector. The other decreases do not call for special remarks. Belgaum and Sholápur show an increase of one each. The number of trees tapped decreased in Surat (1,211), Thána (611), and Broach (600), owing chiefly to fewer licenses having been issued. There was a small increase in Sholápur (30) and Belgaum (16).

Shop Licenses for sale of Toddy.

43. The total number of shop licenses issued during the year was 1,145, against 1,176 in the previous year—a decrease of 31. Thána exhibits a decrease of 23 licenses, Surat 18, and Broach 6. The decrease in Thána was due to closing of shops in the Dáhánu and Máhim Tálukas on account of falling off in demand. Bijápur shows an increase of 12 licenses. The other increases and decreases are unimportant.

Imports of Foreign Liquor.

44. The following statement shows the quantities of the principal kinds of foreign liquors imported into Bombay by sea in each of the last two years. The figures are for the revenue and not for the financial year :—

	1898-99.	1899-1900.
	Gallons.	Gallons.
1. Ale, beer, porter, cider, and other sorts of fermented liquors	1,117,743	1,231,873
2. Liqueurs	3,560	2,360
3. Brandy, whisky, and other spirits	317,164	306,120
4. Champagne and other sparkling wines	11,489	10,792
5. Wines of other sorts	96,193	93,920
6. Perfumed spirits	10,143	8,767
Total ...	1,556,292	1,653,832

45. The imports of foreign ale and other fermented liquors increased by 114,130 gallons, while the issues from the brewery at Dapuri near Poona decreased by 168,596 gallons. The imports of liqueurs were less by 1,200 gallons, those of brandy, whisky, and other spirits by 11,044 gallons, those of champagne and other sparkling wines by 697 gallons, those of wines of other sorts by 2,273 gallons, and those of perfumed spirits by 1,376 gallons. The increase under ale, &c., is due to large imports of beer by English

STATISTICS AND EXPLANATORY REMARKS.

brewers in their desire to cut out their Indian rivals and secure the custom of the British soldier in India, who is the chief consumer of this beverage and who prefers English to Indian beer at the same price. The decrease observable under brandy, whisky, and other spirits, as well as under all other heads, is ascribable to large stocks held over from previous years. The decline in brandy is probably due to the declining taste for that liquor and to the adulterations suspected in inferior brands.

46. Agreeably to the orders of the Government of India contained in their Resolution No. 2675-E., Finance and Commerce Department (Separate Revenue—Excise), dated the 31st May 1900, communicated under Government Resolution, Revenue Department, No. 4289, dated the 6th July 1900, I have the honour to subjoin a statement showing the quantities of (*a*) imported and (*b*) locally produced denaturalized spirits passed into consumption at the favourable 5 per cent. *ad valorem* rate of duty during the year under report :—

Denaturalized Spirit imported into Bombay Presidency from foreign countries.	Denaturalized Spirit produced in India.			
	Produced in the Bombay Presidency.		Imported from other Provinces.	
	Consumed locally.	Exported to other Provinces.	Consumed locally.	Exported to other Provinces.
1	2	3	4	5
Gallons. 17,716	Gallons.	Gallons.	Gallons. 587	Gallons. .....

It will be seen from columns 2 and 3 of this statement that no denaturalized spirit was manufactured in the Bombay Presidency during the year under report. The information necessary to fill in column 5 is not available, as it has not hitherto been required for statistical purposes. The necessary steps have now been taken to record the desired particulars, and full information will be given in future Administration Reports.

47. The following statement shows the sales by licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years :—

Districts.	1898-99.					1899-1900.				
	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Bombay	51,418	33,242	4,905	115,963	15,360	55,488	33,831	2,099	92,683	21,599
Ahmedabad	1,257	749	30	4,742	14	1,097	773	40	4,690	10
Kaira	37	18	...	248	...	40	18	...	313	1
Panch Mahals	63	29	...	202	...	51	24	...	160	...
Broach	145	237	6	1,587	1	93	236	5	1,629	6
Surat	728	587	71	3,732	8	565	124	58	3,825	...
Thana	1,642	538	30	6,148	3	2,081	653	27	6,352	3
Násik	3,050	260	7	2,491	6	2,967	271	11	2,345	21
Khándesh	3,399	408	1	2,812	247	3,018	366	...	2,821	346
Ahmednagar	688	419	15	4,606	41	513	435	21	4,429	34
Poona	34,302	1,952	229	8,550	56	49,949	1,972	328	13,797	39
Sholápur	1,370	203	9	2,653	24	1,194	182	15	2,854	43
Sátára	770	417	61	3,520	...	1,032	463	70	3,526	...
Belgaum	88,202	1,305	190	5,620	444	33,624	724	126	4,679	308
Dhárwár	1,127	561	30	5,453	4	872	452	...	5,751	...
Bijápur	40	24	...	313	11	52	20	...	469	4
Kánara	96	405	...	754	43	108	480	...	935	40
Ratnágiri	50	126	...	755	4	37	94	...	737	4
Kolába	50	117	69	804	7	41	123	7	798	6
Total ...	138,434	41,597	5,653	170,953	16,273	152,822	41,241	2,807	152,793	22,464

48. The quantities entered in the foregoing table are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of section 16 of the Bombay Abkári Act, 1878, no license is

required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, I have no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), section 12, of the Act for the transport of foreign liquors, I am unable to state how much of the liquor entered in the above table as sold by the wholesale licensees passed into consumption within the Presidency, or was exported to other provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona, and other stations is bought by shopkeepers at other stations in and beyond the Presidency. Thus some of the foreign liquor shopkeepers in Káthiáwár, Pálanpur, Mahi Kántha, the Nizám's territory, the Berárs, Central Provinces, and even Madras, get their supplies from or through the principal licensed vendors in the neighbouring British districts. Foreign liquor is also supplied by the Poona Firms to Government officers and others at out-stations.

49. The quantities of bhang, gánja, and other kinds of intoxicating drugs sold from the licensed shops in each district of the Presidency of Bombay, during the year under report, are entered in columns 20 to 22 of Imperial Form No. 4, appended.

50. Particulars as to the number of shops licensed for the sale of the several kinds of liquors and intoxicating drugs and the average number of population served by each shop are given in Imperial Forms Nos. 3 and 5, appended.

Number of Country Liquor Shops.

51. The number of shops licensed for the sale of country spirits in the several districts of the Presidency during the year under report was 2,442 against 2,520 in the previous year, a decrease of 78 shops. Fifty-four shops were closed in Khándesh, twelve in Surat, five in Kaira, two in each of the districts of Thána and Ahmednagar, and one in each of the Sholápur, Dhárwár, and Kánara Districts.

52. In paragraphs 41 to 43 I have explained the fluctuations in the number of licenses granted for domestic consumption, and in the number of tree-foot booths and shops licensed for the retail sale of toddy. The number of toddy-hawking licenses issued in the Surat District was 11 against 12 in the previous year.

Licenses for the sale of imported liquors and Country Spirits excised at tariff rates.

53. The number of hotels, refreshment-rooms and shops licensed for the sale of imported foreign liquors and Indian manufactured liquors excised at tariff rates during the year under report was 399 against 398 in the previous year. In the Town and Island of Bombay, while there was one less in the number of hotel licenses, there was an increase of one wholesale license. The other increases and decreases do not call for remarks.

Shops licensed for the sale of intoxicating drugs.

54. The number of shops licensed for the sale of intoxicating drugs in the several districts of the Presidency during the year under report was 640 as in the preceding year. Two shops in Bombay and one in Poona were closed, while two new shops in Surat and one in Broach were opened during the year under report. The quantity of intoxicating drugs reported to have been sold at the shops was 82,023 seers against 91,888 seers in the previous year, a decrease of 9,865 seers.

Shops diminished wherever possible.

55. As directed in paragraph 13 of Government Resolution No. 5741, dated the 13th July 1892, the number of shops is being gradually lessened, wherever diminution is possible without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number positively required. Wherever new shops were opened, care was taken to ascertain previously the wishes of the local residents.

Offences against Abkári Laws.

56. The subjoined table shows the number of offences against the ábkári laws in each district of the Presidency for the year under report as contrasted with those for the previous year. The cases falling under the principal heads, *viz.* (*a*) illicit distillation of spirits and possession of implements for the same purpose, and (*b*) illicit importation and possession of

STATISTICS AND EXPLANATORY REMARKS.

liquor, are shown separately; all other cases are grouped under the head "Miscellaneous":—

Offences against Abkári Laws.

Districts.	1898-99.					1899-1900.				
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total. Cases detected.	Total. Cases in which convictions were obtained.	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total. Cases detected.	Total. Cases in which convictions were obtained.
Bombay	...	30	14	44	42	...	42	27	69	64
Ahmedabad	2	27	...	29	29	...	35	18	53	52
Kaira	64	78	11	153	140	65	12	10	87	79
Panch Mahals	126	22	21	169	163	21	5	8	34	31
Broach	47	1	4	52	44	34	3	2	39	32
Surat	432	87	16	535	519	269	91	134	494	482
Thána	84	35	94	213	201	94	26	129	249	212
Násik	133	19	17	169	144	116	61	35	212	189
Khándesh	578	122	170	870	804	415	210	128	753	736
Ahmednagar	5	7	5	17	13	6	7	8	21	20
Poona	...	6	4	10	8	...	10	23	33	28
Sholápur	...	9	10	19	16	...	22	14	36	29
Satára	...	2	3	5	4	4	...	6	10	8
Belgaum	5	30	2	37	34	2	20	8	30	29
Dhárwár	16	10	16	42	39	9	18	10	37	28
Bijápur	4	28	19	51	43	13	17	10	40	32
Kánara	2	26	71	99	81	1	13	70	84	64
Ratnágiri	7	8	46	61	56	13	3	17	33	28
Kolába	11	4	22	37	31	1	12	30	43	36
Total ...	1,516	551	545	2,612	2,411	1,063	607	687	2,357	2,179

Total number of cases detected and conviction obtained.

57. The total number of cases detected was 2,357 as against 2,612 in the previous year, a decrease of 255, the percentage of convictions on the number of cases brought up being 92·4 compared with 92·3 in the previous year. The number of cases of illicit distillation and possession of implements for unauthorized manufacture decreased by 453, those of illicit importation and possession of liquor increased by 56, and other msicellaneous offences against the ábkári laws by 142.

Cases of illicit distillation and possession of implements.

58. The districts showing marked decrease in the number of detected cases of illicit distillation and possession of implements, &c., are Khándesh (163), Surat (163), and the Panch Maháls (105). These are the districts in which offences against the Ábkári Act are most rampant.

Cases of illicit importation and possession.

59. The total number of cases of illicit importation and possession increased by 56, the districts showing noticeable increases being Khándesh (88) and Násik (42). Kaira and the Panch Maháls exhibit a decrease of 66 and 17, respectively.

Other Miscellaneous Offences.

60. The number of other miscellaneous offences was 687 against 545 in the previous year, an increase of 142. The most noticeable fluctuations were an increase of 118 and 35 in Surat and Thána, respectively, and a decrease of 42 and 29 in Khándesh and Ratnágiri, respectively.

General Remarks.

61. In a year like the one under report in which conditions of life both in town and country have been more or less disorganized by acute famine, it is difficult to determine how far illicit practices prevailed. No doubt the Bhils and other wild tribes not being able to buy liquor and being pressed by the pangs of hunger "brewed," whenever they could, more freely than usual; but, the village population having been concentrated on large Famine Relief Works, illicit distillation in the vicinity of villages must to a large extent have ceased. The establishment in Khandesh was strengthened, and the Inspectors and Sub-Inspectors everywhere have been roused to fresh exertions. But Government are aware in what an unsatisfactory condition the Ábkári Department continues to be both as regards pay, prospects, and numbers; and how desirable the reforms urged by Messrs. Loch and Carey still are. I am doing my best to keep the Establishment—such as it is—up to the mark in detecting and repressing illicit distillation, and I have endeavoured to induce

the Police and Revenue authorities to co-operate more actively than heretofore in the supervision of shops &c. But I share the opinion of my predecessors that a reorganization of the Department is most desirable, and can only hope that a few years of prosperity will render such reorganization possible.

62. The financial results of the year unfortunately compare unfavourably with those of the previous year, but this is due to the disastrous famine that prevailed throughout the Presidency, the effects of which will, it is feared, be felt for some years to come. The wonder is that the falling off in A'bkári revenue has not been more marked. Owing to the threatening attitude of the Bhils and the plundering of stores, &c., several outlying shops along the frontiers had to be temporarily closed, and it is certainly to the credit of the Contractors that they kept up their preventive establishments and otherwise did their utmost to work up to their guarantee under such adverse conditions. Altogether, though concessions have been inevitable, the Bombay A'bkári Systems have stood the severe strain wonderfully well, and I am convinced that under any other system the loss to the State in such a calamitous year must have proved much greater.

63. The A'bkári Establishment, undermanned and underpaid as it admittedly is, has, on the whole, worked creditably throughout the year. Mr. Clark, Assistant Collector of A'bkari, Bombay, did specially good work, and I have to acknowledge the cordial assistance in carrying out reforms rendered by the Collectors, Messrs. Drew, Dodgson, Bonus, and Carmichael.

I have the honour to be,
Sir,
Your most obedient servant,

JOHN POLLEN,
Commissioner of Customs, Salt,
Opium and A'bkári.

Note showing corrections and alterations required to make Chapter VI of the Government of India Excise Memorandum, relating to Bombay Presidency proper, correct with reference to facts and figures for the revenue year 1899-1900.

Para. 167.—The total excise receipts for the revenue year ending 31st July 1900 amounted to Rs. 92·7 lákhs as shown below :—

Head.	Receipts in lákhs of rupees.	Percentage of total receipts.
Country Spirits	67·2	72·5
Toddy	13·76	14·84
Duty on Rum, &c., manufactured in India	·02	·02
Duty on Malt Liquors manufactured in India	·28	·3
License fees on imported liquors, &c.	1·17	1·27
Opium and its preparations ...	7·47	8·05
Hemp Drugs	2·06	2·22
Fines, forfeitures, and miscellaneous .	·74	·8
Total ...	92·7	100·00

Para. 171, sub-para. 1, lines 1 and 2—

In 1899-1900 such supplemental payments amounted to Rs. 6,20,570, *viz.* in Ahmedabad Rs. 22,487, Kaira Rs. 8,233, Panch Maháls Rs. 24,376, Broach Rs. 85,093, Surat Rs. 1,31,450, Násik Rs. 52,155, Khándesh Rs. 2,07,564, Ahmednagar Rs. 6,110, Poona Rs. 34,081, Sholápur Rs. 14,969, Bijápur Rs. 4,304, and Belgaum Rs. 29,748.

Para. 174, line 2—in 1899-1900.

Sub-para. 1, line 2—Rs. 4-10-0 (for Rs. 2-15-9).

Para. 180, line 1—in 1899-1900.

Para. 184, line 2—amounted in 1899-1900 to 24·0 lákhs.

Sub-para., line 1—Rs. 4-12-2 (for Rs. 4-11-5).

Para. 185, sub-para. 1, line 1—in 1899-1900.

Para. 189.—In 1899-1900 deficiency payments required to make up the "minimum guarantee" amounted to Rs. 2,244 in Ratnágiri, to Rs. 15,225 in Kolába, and to Rs. 11,794 in Thána, or in all Rs. 29,273. With the exception of this amount, the whole of the revenue obtained under this system was realized by still-head duties, and amounted on the average to Rs. 2-14-2 per proof gallon.

Para. 190, line 7—in 1899-1900 was Rs. 14,400.

Para. 191, sub-para. 4, page 35—

lines 7, 8—in 1899-1900 was Rs. 67·06 lákhs, of which 4·4 lákhs represent vend fees.

line 9—6·5 (for ·45).

Para. 191, page 36, lines 10, 11, 12—16, 19, 926 (for 20, 60, 280), Rs. 4-2-3 (for Rs. 3-5-10), Rs. 3-7-6 (for Rs. 3-2-1).

Para. 198, lines 2 and 3—

In 1899-1900 amounted to 13·76 lákhs, of which 8·63 lákhs were obtained from tree-tax.

Para. 199, lines 6 and 7—

In 1899-1900 to Rs. 1,946.

Para. 200, line 2—in 1899-1900 was 448,969 gallons.

Para. 201, lines 3 and 4—

176 wholesale licenses were issued in 1899-1900, against only 111 ordinary retail licenses.

Para. 204, lines 2 and 3—

In 1899-1900 in the Bombay Presidency outside of Sind was 9 annas and 3 pies per head, of which more than $\frac{6}{7}$ths is attributed to liquors.

I have the honour to be,
Sir,
Your most obedient servant,

JOHN POLLEN,
Commissioner of Customs,
Salt, Opium and Abkári.

The various rate of Still-head duty and Tree-tax and maximum selling prices of Country

Names of District.	1898-99.													
	Still-head duty per gallon.						Maximum selling price per gallon.						Still-head duty	
	Mowra or molasses spirit.			Toddy spirit (exclusive of drawback allowance).			Mowra or molasses spirit.			Toddy spirit.			Mowra or Molasses spirit.	
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
Bombay	3 0	...	...	2 1 6	1 1 10	...	...	...	...	...	...	...	3 0	...	...
Thagna ... Sálsette	2 10	1 5	...	1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	2 10	1 5	...
Bassein	2 8	1 4	...	1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...	2 8	1 4	...
Máhim	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Dáhánu	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 0	1 0	...
Umbargaon	1 12	0 14	...	...	...	...	3 4	1 10	...	...	...	...	1 12	0 14	...
Kalyán	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Rest of the district and Jawhár State	2 8	1 4	...	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Kolába ... Panvel Táluka	2 10	1 5	...	...	...	...	4 0	2 1	...	...	...	...	2 10	1 5	...
Alibág do.															
Rest of the district and Sudhágad Mahál	2 8	1 4	..	...	...	...	4 0	2 0	...	...	...	...	2 8	1 4	...
Ahmedabad. Deesa Cantonment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paránitij Táluka, including Modása Mahál (except the villages of Deroli, Amodra, and Indran) and Rakhial Village	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Ahmedabad City and Cantonment and 10 miles round...	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...	2 10	1 6	...
Rest of the district	2 8	1 5	...	...	...	...							2 8	1 5	...
Kaira ... Mátar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas and the town of Dákor...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Thásra Táluka (excluding the town of Dákor) and Kapadvanj Táluka and isolated villages of Deroli, Amodra and Indran of the Modásá Mahál of the Ahmedabad District ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
State of Cambay	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
States of Umetha, Bhádarwa and Dodka Mewás	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Pándu Mewás	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Tálukas of Ghodásar and Haldarwás and the Bávisi Village of Barmuwáda ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
The Bávisi Village of Mahisa and the Khadál Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Panch Mahals.. Western Mahals, comprising Godhra, Kálol and Hálol Talukas	1 0	0 7	...	...	...	...	2 6	1 4	...	...	...	...	1 0	0 7	...
Eastern Mahals, comprising Dohad and Jhálod Tálukas.	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Sánkheda Mewás	0 12	0 6	...	...	...	...	2 4	1 2	...	...	...	...	0 12	0 6	...
Broach ... Broach City and 10 miles round	2 10	1 6	...	...	...	...	4 0	2 5	...	...	...	...	2 10	1 6	...
Rest of the district	2 8	1 5											2 8	1 5	...
Surat ... Surat City	2 8	1 6	...	...	...	...	3 12	2 4	...	...	...	...	2 8	1 6	...
Chorási Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Olpád Táluka	2 8B	1 6B	...	...	...	...	3 12B	2 4B	...	...	...	...	2 8B	1 6B	...
	2 4C	1 2C	...	...	...	...	3 8C	2 0C	...	...	...	...	2 4C	1 2C	...
Jaláipor Táluka	2 0	1 0	...	...	...	...	3 4	1 14	...	...	...	...	2 0	1 0	...
Párdi do.	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Bulsár do.A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Bárdoli do.A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Mándvi do.A. Western ...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Chikhli do.A. Western...	2 4	1 2	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Eastern ...	1 12	0 13	...	...	...	...	3 0	1 11	...	...	...	...	1 12	0 13	...
Máligaon Táluka	2 6	1 3	...	...	...	...	3 8	2 0	...	...	...	...	2 4	1 2	...
Náeik ... Tálukas of Bágán, Kalvan and Peint	2 0	1 0	...	...	...	...	3 14	2 3	...	...	...	...	2 6	1 3	...
Rest of the district	2 12	1 6	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Khándesh ... The Western Belt, comprising the Dángs, the Mewás Estates, Návápur Petha, Akráni Pargána and the villages in the Taloda Táluka to the west of the town of Taloda	0 12	0 6	...	...	...	...	4 2	2 5	...	...	...	...	2 12	1 6	...
The Central Belt, comprising the tálukas of Pimpalner, Nandurbár Proper, Sháhada and the rest of the Taloda Táluka	1 4	0 10	...	...	...	...	2 0	1 4	...	...	...	...	0 12	0 6	...
The Eastern Belt, comprising the rest of the district ...	2 6	1 0	...	...	...	...	2 10	1 10	...	...	...	...	1 4	0 10	...
Ahmednagar	3 10	1 14	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Poona ... City, Cantonment and 10 miles round	4 0	2 2	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Rest of the district	3 14	2 1	...	...	...	...	5 4	2 15	...	...	...	...	4 0	2 2	...
Sholápur ... City and 10 miles round ...	3 8	1 13	...	...	...	...							3 14	2 1	...
Rest of the district	3 6	1 12	...	...	...	...	4 12	2 10	...	...	...	...	3 8	1 13	...
Sátára	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 6	1 12	...
Belgaum	3 14	2 1	...	...	...	...	5 4	2 15	...	...	...	...	3 10	1 14	...
Dharwár	3 0	...	2 11 0	...	...	...	4 12	...	3 11	...	...	...	3 14	2 1	...
Bijápur	3 4	1 11	...	...	...	...	4 12	2 10	...	...	...	...	3 6	...	2 11 0
Kánara ... Above-Ghát tálukas	3 4	...	2 9 0	...	...	...	4 12	...	3 11	...	...	...	3 4	1 11	...
Coast tálukas	1 8	...	1 3 0	0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4	1 8	...	1 3 0
Ratnágiri	1 8	0 12	...	0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	1 8	0 12	...

A Western and eastern mean on the west and east of the line of demarcation.
B Applicable to the portion of the táluka within 5 miles' limit of the Surat City.
C Do. do beyond 5 miles do. do.
D Do. do. within 10 miles do. do.
Do. do. beyond do. do. do.

A.

Spirit and Toddy in force at the end of 1898-99 and 1899-1900.

1899-1900.									1898-99.				1899-1900.			
Toddy spirit (exclusive of drawback allowance) per gallon.			Maximum selling price per gallon.						Tree-tax rates on.		Maximum selling price per gallon of Toddy.		Tree-tax rates on		Maximum selling price per gallon of Toddy.	
			Mowra or molasses spirit.			Toddy spirit.										
25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	Cocoanut and brab.	Date and wild palm.	At booths.	At shops.	Cocoanut and brab.	Date and wild palm.	At booths.	At shops.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs.	A. p.	A. p.	Rs.	Rs.	A. p.	A. p.
2 1 6	1 1 10	...	...	...	..	...	...	...	12	6	4 6	...	12	6	4 6	...
1 10 0	0 13 0	...	4 0	2 1	...	4 6	2 4	...	12	6	3 0	4 0	12	6	3 0	4 0
1 8 0	0 12 0	...	4 0	2 0	...	4 6	2 3	...								
...	...	...	3 8	1 12	...	...	...	...	10	5			10	5		
...	...	...	3 8	1 12	...	...	...	...	7½	3	2 0	3 0	7½	3	2 0	3 0
...	...	...	3 4	1 10	...	...	...	...	5	2			5	2		
...	...	...	4 0	2 1	...	...	...	...	9	3	3 0	4 0	9	3	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...								
...	...	...	4 0	2 1	...	...	...	...	12N	6N	3 0	4 0	12N	6N	3 0	4 0
...	...	...	4 0	2 0	...	...	...	...	9	3			9	3		
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 4	1 4	...	...	...	...	5	2	9 0	9 0	5	2	9 0	9 0
...	...	...	4 0	2 5	...	...	...	...								
...	...	...	3 12	2 4	...	...	...	...	½	½	...	...	½	½	...	...
...	...	...	2 4	1 8	...	...	...	...	1	½	...	6 0	1	½	...	6 0
...	...	...	3 12	2 4												
...	...	...	2 4	1 4												
...	...	...	3 12	2 4												
...	...	...	2 4	1 8	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	2 6	1 4												
...	...	...	2 4	1 4												
...	...	...	2 4	1 2												
...	...	...	4 0	2 5	...	...	...	...	5½	2½	4 0	4 0	5½	2½	4 0	4 0
...	...	...	3 12	2 4	...	...	...	...	7	4			7	4		
...	...	...	3 12B	2 4B	...	...	...	...	7	4			7	4		
...	...	...	3 8C	2 0C	...	...	...	...			3 0	4 6			3 0	4 6
...	...	...	3 12B	2 4B	...	...	...	...	7D	4D			7 D	4 D		
...	...	...	3 8C	2 0C	...	...	...	...	5½E	2½E			5½E	2½E		
...	...	...	3 4	1 14	...	...	...	...	6½	3			6½	3		
...	...	...	3 0	1 11	...	...	...	...	5	2	3 0	4 0	5	2	3 0	4 0
...	...	...	3 8	2 0	...	...	...	...	6½K	3K	3 0K	4 6K	6½K	3 K	3 0K	4 6K
...	...	...	3 0	1 11	...	...	...	...	4½L	1½L	3 0L	4 0L	4½L	1½L	3 0L	4 0L
...	...	...	3 8	2 0	...	...	...	...	1¾	1	3 0	4 0	1¾	1	3 0	4 0
...	...	...	3 0	1 11	...	...	...	...	1¾P	1P	3 0P	4 0P	1¾P	1 P	3 0P	4 0P
...	...	...	3 8	2 0	...	...	...	...	1R	¾R	1 6R	2 0R	1 R	¾R	1 6R	2 0R
...	...	...	3 0	1 11	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	3	1	3 0	4 0	3	1	3 0	4 0
...	...	...	3 0	1 11	...	...	...	...								
...	...	...	3 14	2 3												
...	...	...	3 8	2 0	...	...	...	...	6	2	...	9 0	6	2	...	9 0
...	...	...	4 2	2 5												
...	...	...	2 0	1 4	...	...	...	...								
...	...	...	2 10	1 10	...	...	...	...	6	2	...	...	6	2	...	...
...	...	...	3 8	2 0	...	...	...	...								
...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 4	2 15	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 14	2 11	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	...	9 0	6	2	...	9 0
...	...	...	5 4	2 15	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	...	3 11	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	2 10	...	...	...	...	6	2	9 0	9 0	6	2	9 0	9 0
...	...	...	4 12	...	3 11	...	...	...			...	6 0			...	6 0
0 8 4	...	0 6 8	3 0	...	2 4	3 0	...	2 4	8	3	6 0	6 0	8	3	6 0	6 0
0 8 4	0 4 2	...	3 0	1 8	...	3 0	1 8	...	8	3	4 6	4 6	8	3	4 6	4 6

K Applicable to the 33 coast villages of the táluka.
L Do. táluka, exclusive of the 33 coast villages.
P Do. portion of the táluka south of the Tápti.
R Do. do. do. north of the Tápti.
N The rates of tree-tax applicable to Khárápat portion of the Álibág Táluka are Rs. 9 (cocoanut and brab) and Rs. 3 (date and wild palm).

JOHN POLLEN,
Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 1,

Excise Revenue and Net Revenue of 1899-1900.

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM

District.	Imported liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirits and Fermented Liquors.								Opium and its preparations including Poppy-heads.	
	License fees.	Duty on Spirits.	Duty on Malt liquors.	License fees.	Total.	Still-head duty.	Proceeds of out-still farms.	License fees for sale of Country Spirit.	Deficiency in Minimum Guaranteed Revenue for still-head duty.	Tree Tax.	Toddy-shop license fees.	Deficiency in Minimum Guaranteed Revenue for tree-tax.	Total.	Duty.	License fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
														(a)	
Bombay	93,019	1,946	...	8	1,954	19,79,434	...	4,40,224	...	1,73,195	35,705	...	26,08,558	6,91,961	3,600
Ahmedabad	2,010	...	...	...	...	1,45,513	14,400	...	22,487	350	180	...	1,82,930	3,500	35
Kaira	270	...	...	...	...	34,267	...	...	8,233	37	...	...	42,537	...	1
Panch Mahâls	140	...	...	...	...	29,124	...	...	24,376	...	...	...	53,500	...	...
Broach	405	...	...	...	...	60,907	...	...	65,093	3,278	972	...	1,50,150	...	...
Surat	1,145	...	...	...	...	4,67,550	...	...	1,31,450	2,42,434	1,39,725	...	9,81,159	...	5
Thâna	3,750	...	...	...	...	8,92,326	...	...	12,794	71,598	17,998	...	9,93,716	...	1,450
Nâsik	1,498	...	...	...	...	1,04,845	...	...	52,155	1,116	120	386	1,58,622	...	...
Khândesh	865	...	...	...	...	1,36,436	...	...	2,07,564	...	...	...	3,44,000	...	...
Ahmednagar	765	...	...	...	...	63,890	...	...	6,110	3,434	5,690	...	79,124	...	...
Poona	4,782	...	28,060	107	28,167	5,10,919	...	...	34,081	11,832	20,280	...	5,77,112	...	...
Sátára	1,297	...	...	...	...	86,102	...	...	...	276	90	...	86,468	...	7,720
Sholâpur	1,315	...	...	...	...	92,231	...	...	14,969	18,842	25,771	...	1,51,813	...	...
Bijâpur	365	...	...	...	...	55,696	...	...	4,304	33,510	39,544	...	1,33,054	...	1,105
Belgaum	1,045	...	...	...	...	2,25,652	...	...	20,748	34,842	77,497	...	3,67,739	...	2,105
Dharwár	1,655	...	...	...	...	2,55,255	...	...	...	54,364	1,00,117	...	4,09,736	...	4,500
Kánara	460	...	...	...	...	95,725	...	...	...	51,111	14,274	2,504	1,63,614	...	245
Ratnágiri	375	...	...	...	...	40,628	...	...	2,244	1,45,625	30,068	...	2,18,565	...	525
Kolâba	1,740	...	...	...	...	3,59,814	...	...	15,235	17,562	1,785	...	3,94,396	...	1,514
														(b)	
Total ...	1,17,191	1,946	28,060	115	30,121	56,16,314	14,400	4,40,224	6,49,843	8,63,306	5,09,806	2,890	80,96,783	6,95,461	22,806

DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM—*continued.*

District.	Opium and its preparations, including Poppy-heads—*continued.*			Drugs other than Opium. Gánja, Bháng, &c.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total charges as in Form 2.	Net Revenue in the year.
	Deficiency in Minimum Guaranteed Vend.	Gain on sale-proceeds of Opium.	Total.	Fees on permits.	License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.			
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		(a)												
Bombay	...	28,665	7,24,226	147	83,051	83,198	411	1	43,283	97	43,782	35,54,737	2,06,532	33,48,205
Ahmedabad	...	...	3,535	88	12,100	12,188	3	10	...	3,003	3,016	2,03,679	9,542	1,94,137
Kaira	...	...	1	31	4,800	4,831	...	2	9	1,800	1,811	49,450	14,669	91,397
Panch Mahâls	...	...	.....	5	775	780	...	...	306	1,800	2,106	56,526		
Broach	...	...	.....	37	5,100	5,137	2	2	...	1,800	1,804	1,57,496	564	1,56,932
Surat	...	...	5	33	9,500	9,533	395	...	258	1,200	1,848	9,93,990	18,811	9,75,179
Thâna	...	...	1,450	28	11,551	11,579	...	...	1,130	...	1,130	10,11,625	30,675	9,80,950
Nâsik	...	...	.....	75	8,100	8,175	...	1	39	1,200	1,240	1,69,535	10,585	1,58,950
Khândesh	...	...	.....	5	7,337	7,342	...	...	314	2,574	2,888	3,55,085	30,897	3,24,188
Ahmednagar	...	...	.....	2,742	1,730	4,472	9	...	162	1,200	1,371	85,732	—1,187	86,919
Poona	...	...	.....	103	17,011	17,114	15	26	409	1,200	1,650	6,28,825	1,648	6,27,177
Sátára	...	...	7,720	148	4,090	4,238	...	...	12	5	17	99,740	5,957	93,783
Sholâpur	...	...	.....	65	4,360	4,425	7	...	233	1,200	1,440	1,58,993	—74	1,59,067
Bijâpur	...	...	1,105	52	2,905	2,957	132	...	471	2	605	1,38,036	7,726	1,30,310
Belgaum	...	...	2,105	131	2,665	2,796	2	1	411	8	422	3,74,107	8,044	3,66,063
Dhárwár	...	...	4,500	162	11,785	11,947	5	...	544	2	551	4,28,389	20,990	4,07,399
Kánara	...	...	245	75	6,175	6,250	4	...	1,336	...	1,340	1,71,909	16,012	1,55,897
Ratnágiri	...	...	526	67	2,239	2,306	1,731	32	4,889	...	6,652	2,28,411	20,879	2,07,535
Kolâba	...	...	1,514	1,020	5,251	6,271	2	...	239	6	247	4,04,168	16,205	3,87,963
Total ...	...	28,665	7,46,932	5,014	2,00,525	2,05,539	2,718	75	54,040	17,087	73,920	92,70,486	4,18,484	88,52,002

(a) Exclusive of Rs. 1,03,939, on account of duty and Rs. 22,464 on account of gain on opium is sued for sale.
(b) Inclusive of Rs. 1,06,264 on account of refunds of opium pass fee due to several Native States as shown in column 6 of Imperial Form No. II,

J. POLLEN,
Commissioner of Customs,
Salt, Opium and A'bkári.

IMPERIAL FORM No. 2.

Excise Charges of 1899-1900.

District.	Establishment.	Travelling Allowance.	Supplies and Services.	Contingencies.	Refunds.	Grand Total, Charges.	Remarks.
	Detail of Charges during the year.						
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bombay—							
Commissioner of Customs ...	.....	.....	.....	60 2 0	.....	60 2 0	
Collector of Land Revenue Customs and Opium ...	53,639 1 5	8,352 2 2	6,183 0 3	4,220 6 4	*1,06,264 0 0	1,78,658 10 2	*Represents refund of Opium pass-fee due to several Native States.
Collector of Salt Revenue ...	23,605 3 10	378 6 10	2,517 4 5	1,312 6 5	.....	27,813 5 6	
Ahmedabad	1,965 15 7	1,816 6 9	4,892 9 0	763 3 7	73 9 6	9,541 12 5	
Kaira	7,091 11 2	3,200 7 7	4,144 6 0	232 11 8	.....	14,669 4 5	
Panch Maháls							
Broach	—640 12 10	819 0 2	219 15 6	165 6 0	.....	563 8 10	
Surat	14,215 13 11	3,155 13 6	841 13 5	597 6 3	.....	18,810 15 1	
Thána	21,130 13 10	8,002 9 3	821 9 6	720 7 0	.....	30,675 7 7	
Násik	7,012 3 10	2,820 13 1	532 8 0	219 0 6	.....	10,584 9 5	
Khándesh	16,006 10 2	8,288 8 7	5,873 15 10	747 6 10	.....	30,896 9 5	
Ahmednagar	—3,060 13 2	1,676 1 1	23 0 0	174 10 0	.....	—1,187 2 1	
Poona	—501 12 3	1,894 13 4	5 0 0	250 3 0	.....	1,648 4 1	
Sátára	4,305 0 0	1,355 1 0	37 2 9	169 5 0	.....	5,956 8 9	
Sholápur...	—1,913 2 9	1,294 8 1	353 6 11	191 7 0	.....	—73 12 9	
Bijápur	4,921 3 8	1,497 11 3	570 8 2	736 15 6	.....	7,726 6 7	
Belgaum...	5,702 15 1	1,743 2 9	336 13 4	261 7 7	.....	8,044 6 9	
Dhárwár...	11,236 12 1	2,831 14 5	1,027 10 4	547 6 9	5,354 15 9	20,998 11 4	
Kánara	11,041 7 5	2,904 1 5	1,165 4 1	901 12 0	.....	16,012 8 11	
Ratnágiri	14,838 12 8	2,459 12 8	1,731 0 9	1,846 4 7	.....	20,878 14 8	†Exclusive of the Opium and Abkári Compensation paid annually to the several Native States in terms of their agreements, as well as that paid to the Bombay Municipality for loss of revenue.
Kolába	9,557 8 8	4,069 0 0	2,102 6 6	476 1 5	.....	16,205 0 7	
Total, Charges for the year ...	2,00,244 12 4	58,570 5 11	33,382 6 9	14,594 1 5	†1,11,692 9 3	4,18,484 3 8	

JOHN POLLEN,
Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

District.	Manufacture of Liquor. Number of					Vend of Liquor and Drugs.																				Remarks.
			Country Spirit Distilleries.			Number of wholesale licenses for sale of					Number of special licenses for retail sale of liquors, otherwise than in ordinary retail shops, *e.g.*, Hotels, Refreshment Rooms and Steamers.					Numbers of shops licensed to sell by retail											
																		Country fermented liquor (toddy).					Opium and its preparations.				
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Mhowra and molassis spirit.	Toddy Spirit.	Out-stills.	European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	Madat and Chaudul, and other preparations of Opium.	Total of columns 24 and 25.	For medical purposes (druggist's permits and the like).	Drugs, other than Opium (Bhang, Ganja, &c.)	
			Central Distilleries, public or private.																								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	25	24	26	27	28	29
Bombay	...	...	...	1	...	75	1	...	...	...	16	39	1	...	62	49	297	...	50	94	100	244	12	...	12	345	62	
Ahmedabad	...	...	*1	...	...	5	...	...	...	...	1	...	1	...	1	9	68	...	...	...	4	4	157	...	157	11	38	
Kaira	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	2	30	10	...	...	...	10	137	...	137	1	11	
Panch Mahála	...	...	1	...	...	...	...	...	...	...	...	...	2	...	...	2	60	...	...	...	...	...	33	...	33	...	5	
Broach	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	1	64	31	...	3	8	42	50	...	50	...	13	
Surat	...	...	1	...	...	3	...	...	...	...	...	...	1	...	...	7	283	7,574	11	8	238	7,831	24	...	24	16	26	
Thána	...	...	...	...	...	5	...	...	...	...	4	...	2	...	3	9	337	445	...	200	195	840	17	...	17	...	19	
Násik	...	...	1	...	...	1	...	...	...	...	...	...	3	1	8	6	103	...	...	...	8	8	41	...	41	...	44	
Khándesh	...	...	3	...	...	4	...	...	...	...	1	...	2	...	...	4	194	...	...	...	...	...	106	...	106	...	108	
Ahmednagar	...	...	...	...	...	5	...	...	...	234	...	...	1	...	...	1	23	...	...	1	6	7	54	...	54	...	42	
Poona	1	...	1	...	...	25	...	...	...	...	9	...	3	1	26	3	75	3	...	5	41	49	51	...	51	57	44	
Sátára	...	...	1	...	...	13	...	...	...	...	3	1	1	3	...	2	57	2	...	...	...	2	40	...	40	...	35	
Sholápur	...	...	1	...	...	6	...	...	...	...	...	...	2	...	...	3	32	...	...	1	17	18	42	...	42	...	30	
Bijápur	...	...	1	...	...	3	...	...	...	2	...	...	1	...	...	...	72	...	...	5	87	92	16	...	16	...	34	
Belganm	...	...	1	...	...	8	...	...	...	...	...	...	2	...	...	...	115	...	...	2	91	93	16	...	16	...	35	
Dhárwár	...	...	1	...	...	6	...	...	...	...	...	...	3	...	...	1	121	...	...	...	113	113	22	...	22	...	46	
Kánara	...	...	...	3	...	...	...	...	...	...	...	...	1	...	...	7	147	...	...	...	110	110	11	...	11	...	19	
Ratnágiri	...	...	...	9	...	7	...	...	...	...	...	...	...	...	...	...	186	...	...	...	145	145	8	...	8	...	14	
Kolába	...	...	18	...	...	7	...	...	...	...	4	...	2	...	...	5	178	6	...	25	82	113	13	...	13	1	16	
Total ...	1	...	31	13	...	176	1	...	...	237	38	40	29	5	100	111	2,442	8,071	61	344	1,245	9,721	850	...	850	431	640	

* Exclusive of the distillery at Wádia in the Sankheda Mowás under the Rewa-Kántha Agency.

JOHN POLLEN,
Commissioner of Customs,
Salt, Opium and Abkári.

IMPERIAL FORM No. 4.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

District.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirits.										Country Spirits issued Public		
	Ordinary Spirits.			Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.			
	Issues at average strength of degrees, Imperial Gallon.		Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of London Proof Strength.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallons.	Issues of Imperial Gallons.		
	Number of Imperial Gallons.	Average strength per Gallon.										At strength of 25° U. P.	At strength of 60° U. P.	At strength of
1	2		3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.		Rs. a. p.		Rs. a. p.				Rs. a. p.			
Bombay	(a) 6,377	8° O.P.	6 0 0	(b) 6,778	6 0 0	(c) 587	0 1 0	...	...	...	...	120,006	61,628	(20·5° U. P.) 489,869
Ahmedabad ...	...	...	...	...	...	...	...	...	...	...	...	57,614	72	.....
Kaira	...	...	...	...	...	...	...	...	...	...	...	15,489	2,000	.....
Panch Mahâls ...	...	...	...	...	...	...	...	...	...	...	...	9,112	44,575	.....
Broach	...	...	...	...	...	...	...	...	...	...	...	23,262	318	.....
Surat	...	...	...	...	...	...	...	...	...	...	...	140,470	141,540	.....
Thâna	...	...	...	...	...	...	...	...	...	...	...	144,425	451,948	.....
Násik	...	...	...	...	...	...	...	...	...	...	...	33,765	13,854	.....
Khándesh	...	...	...	...	...	...	...	...	...	...	...	35,508	117,194	.....
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	...	17,625	...	.....
Poona	...	...	...	...	...	...	...	...	...	448,969	0 1 0	1,28,368	...	.....
Sátára	...	...	...	...	...	...	...	...	...	...	...	23,752	...	.....
Sholápur	...	...	...	...	...	...	...	...	...	...	...	26,616	...	.....
Bijápur	...	...	...	...	...	...	...	...	...	...	...	17,137	...	.....
Belgaum	...	...	...	...	...	...	...	...	...	...	...	58,233	...	.....
Dhárwár	...	...	...	...	...	...	...	...	...	...	...	75,031	...	.....
Kánara	...	...	...	...	...	...	...	...	...	...	...	45,422	...	(40° U. P.) 2,171
Ratnágiri	...	...	...	...	...	...	...	...	...	...	...	35,057	85,896	.....
Kolába	...	...	...	...	...	...	...	...	...	...	...	114,790	49,643	.....
Total ...	6,377	8° O.P.	...	6,778	...	587	...	...	...	448,969	...	1,122,282	968,638	20·5° U. P.) 489,869 (40° U. P.) 2,171

Note.—Toddy spirit is sold in the Town and Island of Bombay, in the Salsette and Bassein Tálukas of the

(a) Inclusive of 6,124 gallons supplied to the Government Departments free of duty and 50 gallons imported without permit which were allowed to pass on payment of a redumption penalty equal in amount to the duty leviable.

(b) Inclusive of 6,698 gallons supplied to the Government Departments free of duty.

(c) This quantity was imported without a permit, but it was allowed to pass on payment of a redemption penalty equal to the amount of duty leviable.

FORM No. 4.

Consumption.

FROM CENTRAL DISTILLERIES, OR PRIVATE.			OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.			REMARKS.
	Rates of duty.		Issues in sers (1 ser = 2 lbs. of 40 tolás each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolás each).		Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolás each).			
Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.		Wholesale, that is, price at which Opium is sold from the Treasury.	Retail average price at which retail Vendors sell.	Bhang.	Ganja.	Other sorts.	
15	16		17	18	19	20	21	22	23
504,101	25° U.P.	Rs. a. p. 3 0 0	(*b*) 7,187	Rs. (*d*) 23	Rs. (*d*) 28	951	2,930	504	(*b*) Shows the rate of duty on toddy spirit, exclusive of the drawback on account of tree-tax.
	60° U.P.	2 1 6							
		1 1 10	(*b*)						
43,239	25° U.P.	2 10 0	(*c*)	24	29	440	2,800	8	(*c*) Shows the rate of duty applicable to the city, cantonment and portion within ten miles round, and
		2 8 0	(*d*)						
		0 12 0	(*e*) 6,375						
	60° U.P.	1 6 0	(*c*)						
		1 5 0	(*d*)						(*d*) to the rest of the district excepting
		0 6 0	(*e*)						
12,417	25° U.P.	2 4 0	(*f*)	24	29	140	1,267	25	(*e*) the Parántij Táluka, including Modása Mahál, exclusive of the villages of Deroli, Amodra and Indran.
		1 0 0	(*g*) 2,550						
	60° U.P.	1 4 0	(*f*)						(*f*) Shows the rate of duty applicable to the whole district, excepting the Kapadvanj and Thásra Tálukas, with the exception of the town of Dákor.
		0 8 0	(*g*)						
24,664	25° U.P.	1 0 0	(*hh*)	24	29	225	593	36	(*g*) Do. do. to the tálukas of Kapadvanj and Thásra (excepting the town of Dákor) and the villages of Deroli, Amodra and Indran of the Modása Mahál of the Ahmedabad District.
		0 12 0	(*h*) 1,167						
	60° U.P.	0 7 0	(*hh*)						
		0 6 0	(*h*)						(*h*) Shows rates of duty applicable to the eastern tálukas.
17,574	25° U.P.	2 10 0	(*c*)	24	29	254	1,593	74	(*hh*) Shows the rates applicable to the western tálukas.
		2 8 0	(*d*) 2,480						
	60° U.P.	1 6 0	(*c*)						(*i*) Shows rates of duty applicable to the city of Surat and those portions of the tálukas of Chorási and Olpád which are within five miles' limit of the Surat City.
		1 5 0	(*d*)						
161,968	25° U.P.	2 8 0	(*i*)	24	29	726	1,002	118	(*j*) Do. to the rest of the tálukas of Chorási and Olpád and to the western portions of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli.
		2 4 0	(*j*)						
		2 0 0	(*k*)						
		1 12 0	(*l*) 1,458						(*k*) Do. to the táluka of Jalálpur.
	60° U.P.	1 6 0	(*i*)						
		1 2 0	(*j*)						(*l*) Do. to the eastern portion of the tálukas of Bulsár, Bárdoli, Mándvi and Chikhli and to the Párdi Táluka.
		1 0 0	(*k*)						
		0 13 0	(*l*)						(*m*) Do. to the tálukas of Bassein, Bhiwndi, Váda, Murbád and Sháhápur.
269,098	25° U.P.	2 10 0	(*mm*)	23	28	63	967	...	(*mm*) Do. to the tálukas of Sálsette and Kalyán.
		2 8 0	(*m*)						
		2 0 0	(*n*)						(*n*) Do. to the tálukas of Máhim and Dáhánu.
		1 12 0	(*o*)						
		1 10 0	(*b*)*						(*o*) Do. to the Umbargaon Petha.
		1 8 0	(*b*)†						
		1 5 0	(*mm*) 388						(*p*) Do. the whole district excepting the tálukas of
		1 4 0	(*m*)						
	60° U.P.	1 0 0	(*n*)						(*q*) Báglán, Kalvan and Peint, and
		0 14 0	(*o*)						
		0 13 0	(*b*)*						(*pp*) Málegaon Táluka.
		0 12 0	(*b*)†						
30,865	25° U.P.	2 12 0	(*p*)	23	28	230	3,915	124	(*r*) Do. the whole district except
		2 0 0	(*q*)						
		2 6 0	(*pp*) 1,710						(*s*) the Navápur Petha, Akráni Pargana and the villages of the Taloda Táluka to the west of the town of Taloda, and
	60° U.P.	1 6 0	(*p*)						
		1 0 0	(*q*)						
		1 8 0	(*pp*)						(*aa*) Pimpalner, Nandurbár proper, Sháháda and the rest of the Taloda Táluka.
73,509	25° U.P.	2 0 0	(*r*)	23	28	115	3,085	129	
		1 4 0	(*aa*)						(*t*) Do. above-ghát tálukas of the Kánara District.
		0 12 0	(*s*) 5,101						
		1 0 0	(*r*)						(*u*) Do. coast tálukas of Kánara District.
	60° U.P.	0 10 0	(*aa*)						
		0 6 0	(*s*)						(*bb*) The whole district, except the tálukas of Alibág and Panvel, where the rates are Rs. 2-10-0 and Re. 1-5-0 for 25° U. P. and 60° U. P., respectively.
13,219	25° U.P.	3 10 0	3,506	23	28	...	5,829	207	
96,276	25° U.P.	3 14 0	(*d*) 3,532	23	29	...	5,940	12	* Applicable to Sálsette Táluka.
		4 0 0	(*c*)						
17,814	25° U.P.	3 10 0	1,043	23	28	...	7,923	...	† Do. Bassein Táluka.
19,062	25° U.P.	3 8 0	(*c*) 3,067	23	28	649	3,775	345	
12,853	25° U.P.	3 6 0	(*d*) 182	23	28	...	4,823	...	
43,675	25° U.P.	3 4 0	302	23	28	300	6,574	71	
56,723	25° U.P.	3 14 0	314	23	28	900	12,384	...	
		3 6 0							
35,369	25° U.P.	3 4 0	(*t*)	23	28	...	5,289	...	
		1 8 0	(*u*) 54						
		0 8 4	(*b*)						
	40° U.P.	2 9 0	(*t*)						
		1 3 0	(*u*)						
		0 6 8	(*b*)						
60,651	25° U.P.	1 8 0		23	28	...	3,867	...	
		0 8 4	(*b*) 125						
	60° U.P.	0 12 0							
		0 4 2	(*b*)						
105,949	25° U.P.	2 8 0	(*bb*) 299	23	28	...	821	...	
	60° U.P.	1 4 0							
1,619,926	.....	...	40,940	...	...	4,993	75,377	1,653	

Thána District, in the coast tálukas of the Kánara District and in the whole of the Ratnágiri District.

(*d*) From 1st August to 14th December 1889 the wholesale and retail prices were less by Rs. 3.

JOHN POLLEN,
Commissioner of Customs, Salt, Opium and A'bkári.

IMPERIAL FORM No. 5.

Incidence of Consumption.

District.	Population.				Number of Persons per retail shop for sale of				Gross Excise receipts per ten thousand of total population to nearest rupee.			Net Excise Revenue from all sources per ten thousand of total Population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From drugs, other than Opium, column 22 of Form 1.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Bombay	543,276	155,247	123,241	821,764	2,767	3,368	68,480	13,254	32,899	8,813	1,012	40,744	
Ahmedabad ...	788,718	90,487	42,507	921,712	13,555	230,428	5,871	24,256	2,006	38	132	2,106	
Kaira	782,448	77,443	11,698	871,589	29,053	87,159	6,362	79,235	491	...	55	771	
Panch Mahals ...	281,750	18,651	13,016	313,417	5,224	...	9,497	62,683	1,711	...	25		
Broach	245,422	71,263	24,805	341,490	5,336	8,131	6,830	28,457	4,408	...	150	4,596	
Surat	572,916	52,307	24,766	649,989	2,297	83	27,083	25,000	15,117	...	147	15,003	
Thána	727,201	36,682	55,697	819,580	2,432	976	48,211	43,136	12,170	18	141	11,969	
Násik	776,824	42,059	24,699	843,582	8,190	105,448	20,575	19,172	1,898	...	97	1,884	
Khándesh	1,270,475	112,200	111,096	1,493,771	7,700	...	14,092	13,831	2,309	...	49	2,170	
Ahmednagar ...	818,585	47,071	23,099	888,755	38,642	126,965	16,458	21,161	899	...	50	978	
Poona	989,799	51,200	26,801	1,067,800	14,237	21,792	20,937	23,729	5,713	...	160	5,873	
Sátára	1,163,606	43,256	19,127	1,225,989	21,509	612,994	30,650	35,028	716	63	35	765	
Sholápur	686,945	53,971	9,773	750,689	23,459	41,705	17,874	25,023	2,040	...	59	2,119	
Bijápur	703,604	88,522	4,213	796,339	11,060	8,656	49,771	23,422	1,675	14	37	1,637	
Belgaum	873,051	80,484	59,726	1,013,261	8,811	10,895	63,329	28,950	3,640	21	28	3,613	
Dhárwár	903,739	131,000	16,575	1,051,314	8,689	9,304	47,787	22,855	3,913	43	114	3,875	
Kánara	402,644	26,460	17,247	446,351	3,036	4,058	40,577	23,492	3,676	5	140	3,493	
Ratnágiri	1,019,943	79,673	6,310	1,105,926	5,946	7,627	138,241	78,995	1,980	5	21	1,877	
Kolába	560,040	28,938	5,894	594,872	3,342	5,264	45,759	37,179	6,659	25	105	6,522	
Total ...	14,110,986	1,286,914	620,290	16,018,190	6,559	1,648	18,845	25,028	5,147	466	128	5,526	

J. POLLEN,
Commissioner of Customs, Salt, Opium and Abkári.

Statement showing the amount of Minimum Revenue guaranteed for Country Spirit Farms for each of the districts in the Bombay Presidency during the year 1899-1900. (Wherever there is more than one farm in a district, the guaruntee for each farm is shown separately in column 1 of the statement).

District.		Amount of minimum revenue guaranteed.	Remarks.
		Rs.	
Ahmedabad		1,70,000	
Kaira		50,000	
Sankheda Mewás		17,000	
Thána—			
Sálsette, Bassein and Máhim ...	Rs. 5,74,000		
Umbargaon, Dáhánu and Jawhár State	„ 1,00,000		
Inland tálukás (Kalyán, Bhiwndi, Váda, Murbád and Sháhápur) ...	„ 2,30,000		Three years' contract expires on 31st July 1901.
		9,04,000	
Kolába—			
Panvel and Karjat	Rs. 1,65,000		
Alibág, Pen, Roha, Mángaon and Mahád Tálukas and Sudhágad Mahál.	„ 2,10,000		
		3,75,000	
Khándesh		4,70,000	
Panch Maháls		40,000	Three years' contract expired on 31st July 1900.
Broach...		1,70,000	
Surat		6,65,000	
Násik		1,75,000	
Ahmednagar		82,500	Three years' contract expires on 31st July 1902.
Poona		5,45,000	
Sholápur		1,15,000	
Sátára...		93,000	
Bijápur		66,000	
Belgaum		2,65,000	
Dhárwár		2,50,000	
Kánara—			
Above Ghát tálukas of Haliyál, Sirsi, Siddápur and Yellápur	Rs. 90,000	.....	
Below Ghát tálukas of Kárwár, Kumta, Honore and Ankola	„ 21,500		Three years' contract expires on 31st December 1901.
		1,11,500	
Ratnágiri		90,000	

JOHN POLLEN,
Commissioner of Customs,
Salt, Opium and Abkári.

PROVINCE OF SIND.

No. C-815 of 1900.

REVENUE DEPARTMENT:

Commissioner's Office,

Karáchi, 5th December 1900.

MEMORANDUM.

The Commissioner in Sind has the honour to submit the Annual Report on the Administration of the A'bkári Department of the Province of Sind for the Revenue year 1899-1900.

2. The sources from which the A'bkári revenue during the year 1899-1900 was derived were the same as in the preceding year, *viz.* :—

Principal sources.

(*a*) the manufacture and sale of intoxicating drugs other than opium and preparations thereof;

(*b*) the sale of foreign imported liquor and of certain other kinds of country liquor excised at tariff rates;

(*c*) the manufacture and sale of ordinary country liquor;

(*d*) miscellaneous items such as fines, sale-proceeds of confiscated articles, account books, &c. The amount realized from this source is small.

3. The revenue from intoxicating drugs other than opium and from foreign imported spirits is realised from the sale of farms and the levy of license fees. The system in vogue in previous years of supplying the country liquor consumed in the Province partly from the Kotri Distillery and partly from the Uran Distillery continued in force during the year. The revenue from country liquor is realized by the imposition of a quantitative duty per gallon, called the still-head duty, and by the levy of license fees for the right of vend. Appendix C, attached, shows the amount of still-head duty realized.

Intoxicating drugs other than opium and foreign and other liquors.

4. The restriction on the sale of foreign imported liquors below the strength of 15° U. P. continues in force except in the case of foreign bottled spirit of superior quality (costing not less than Rs. 24 per dozen bottles) which is too expensive to enter into undue competition with country liquor.

Restriction on the sale of foreign imported spirits.

5. Sháhjahánpur rum and malt liquor manufactured by the Murree Brewery Company at Quetta are the only liquors of Indian manufacture, excised at tariff rates, that are imported into Sind. Their sale is confined to the larger towns of Karáchi, Hyderabad, and Sukkur. For administrative purposes they are treated as foreign liquor and are sold under licenses for the sale of foreign liquor, but the duty levied thereon is an item of excise revenue.

Special description of country spirit excised at tariff rates.

6. The Government Distillery at Kotri still constitutes the central source of supply of country liquor to the entire Province. Mhowra liquor is also imported from the distillery at Uran and is consumed chiefly by Deccanis, Suratis, Pársis, Goanese, and Mochis, and to some extent by Sindhis in the towns of Karáchi and Hyderabad. Small quantities of this liquor also find their way into the districts of Shikárpur and Upper Sind Frontier.

Country Liquor.

7. Karáchi is the only district in the Province in which toddy is drawn and sold. Only a few privately-owned date trees are tapped for this purpose as the owners prefer to keep them for fruit. The toddy is drunk in a fermented condition chiefly by Deccanis, Madrasis, and Suratis residing at Karáchi and Kotri, but does not find much favour in Sind. Toddy is not allowed to be sold in Karáchi before sunrise and after sunset. The toddy farmer is restricted from selling country liquor and no person enjoys the privilege of extracting toddy and using it for domestic purposes. The right to tap the trees and sell the produce was farmed for Rs. 925 as against Rs. 900 during the previous year. The number of shops authorized to sell toddy remained the same, viz. 9,—8 at Karáchi and 1 at Kotri. No toddy is imported from outside and there is no tree-tax imposed. The quantity of

Toddy.

toddy sold during the year was 5,125 gallons. The average selling price was one anna six pies per quart bottle.

Constitution and strength of the A'bkári Establishment.

8. The A'bkári Act continues to be worked by the ordinary revenue establishment aided by the Police, and the Salt and Opium establishments in the Thar and Párkar and Upper Sind Frontier Districts. In the latter district the shops at Jacobabad are examined every month by the A'bkári Inspector, Sukkur, and the examination of the rural tracts is done by the Deputy Commissioner and his subordinates while on tour. There was no change in the A'bkári Establishment in the three remaining districts, its strength being as follows :—

1 Distillery Inspector, Kotri ...	Working under the orders of the Collector of Hyderabad.	
2 Assistant Distillery Inspectors ...		
3 Clerks		
2 Peons		
1 Sweeper		
1 A'bkári Inspector, Hyderabad ...		
1 Do. do. Karáchi ...	Do.	do. of Karáchi.
1 Do. do. Sukkur ...	Do.	do. of Shikárpur.

Broad Results—Financial Receipts.

9. A statement is subjoined showing the total revenue under each head in each district and for the whole Province of Sind for the year under report as compared with the preceding year, and the average of the five years ending 1897-98 and with the estimated realizations for the current year 1900-1901.

Heads of Revenue.	District.	Annual average realizations of five years ending 1897-98.	Realizations in 1898-99.	Realizations in 1899-1900.	Estimated for 1901-1902.
		Rs.	Rs.	Rs.	Rs.
Intoxicating Drugs ...	Karáchi	62,368	80,000	88,000	82,400
	Hyderabad	41,226	47,100	69,000	64,000
	Shikárpur	88,120	80,500	85,100	93,200
	Thar and Párkar	11,640	19,700	19,100	15,000
	Upper Sind Frontier	13,742	15,500	18,000	21,300
	Total ...	2,16,891	2,42,800	2,79,200	2,75,900
Foreign and other liquors dutiable at tariff rates.	Karáchi	12,363	12,201	*12,028	12,200
	Hyderabad	2,144	2,513	2,730	2,960
	Shikárpur	2,515	(a) 1,698	2,099	2,000
	Thar and Párkar	51	52	101	101
	Upper Sind Frontier	200	200	200	200
	Total ...	17,273	16,664	17,158	17,461
Country Spirit	Karáchi	2,85,408	2,92,560	2,98,522	3,00,000
	Hyderabad	2,90,254	2,96,243	2,97,001	3,00,000
	Shikárpur	1,56,640	(b) 1,66,862	1,72,997	1,70,000
	Thar and Párkar	26,042	31,122	35,217	34,505
	Upper Sind Frontier	28,537	29,432	31,097	31,000
	Total ...	7,86,881	8,16,219	8,34,834	8,35,505
Toddy	Karáchi	1,081	900	925	1,325
	Total of Spirit and Toddy ...	7,87,962	8,17,119	8,35,759	8,36,830
Miscellaneous	Karáchi	49	11	30	30
	Hyderabad	61	3,134	3,126	3,140
	Shikárpur	21	93	243	300
	Thar and Párkar	.....	.....	.....	.....
	Upper Sind Frontier	135	(c) 11	366	50
	Total ...	266	3,249	3,765	3,520
Total revenue from all sources.	Karáchi	3,61,269	3,85,672	3,99,505	3,95,955
	Hyderabad	3,33,685	3,48,990	3,71,857	3,70,100
	Shikárpur	2,47,296	2,49,153	2,60,439	2,65,500
	Thar and Párkar	37,733	50,874	54,418	49,606
	Upper Sind Frontier	42,614	45,143	49,663	52,060
	Grand Total ...	10,22,392	10,79,832	11,25,882 10,79,832	11,33,711
	Net Increase ...	.....	.....	56,050	.....

* Includes Rs. 42 on account of duty on Shâhjahânpur rum.
(a) Re. 1 was wrongly shown less. (b) Rs. 5 were wrongly shown in excess. (c) Rs. 11 were wrongly omitted last year.

The above shows a net increase of Rs. 56,050 in the total revenue from all sources, which is mainly due to large increases of Rs. 36,400 and Rs. 18,615 over the preceding year under "Intoxicating Drugs" and "Country Spirit," respectively. The figures under these heads are in excess, even of the quinquennial average. Under the former head the four districts of Karáchi, Hyderabad, Shikárpur, and Upper Sind Frontier realized a larger revenue, owing to keener competition in the bids for farms. In the case of country spirits the immigration of a large number of famine-stricken refugees from other parts of the Presidency and from foreign States has been assigned as the reason for the larger consumption and, consequently, the larger revenue in the Shikárpur and Upper Sind Frontier Districts; the severity of the cold weather, which was abnormal, is also given as a contributing cause. In the Hyderabad District, although the revenue shows a slight increase, the consumption was practically stationary. The prevalence of plague, against which the use of spirits is supposed to act as a prophylactic, has again been assigned as the cause of the increase in Karáchi. In the Thar and Párkar District the severe outbreak of cholera towards the year, accounts, the Deputy Commissioner states, in some measure for the increase, the presence of alcohol in the system being generally considered an efficient safeguard against the disease. Under "Miscellaneous" there is a small increase of Rs. 516, confined mainly to the districts of Shikárpur and Upper Sind Frontier. The duty introduced in accordance with Government Resolution No. 7708, dated 30th October 1899, on permits issued for the export and import of intoxicating drugs is assigned as the reason for the rise in receipts in the former district, though the figures under this head for the other districts do not appear to have been affected by it, and it is presumed that the receipts from this duty in the remaining districts have been included under the head "Intoxicating Drugs." No mention of this has been made, however, in the explanation of the large increase under that head. In Upper Sind Frontier there were larger realizations from sale of confiscated liquor. There is a small increase also in the revenue from "Foreign and other liquor dutiable at tariff rates," but the amount, Rs. 494, is too insignificant to need explanation. The District of Thar and Párkar, however, shows a marked improvement proportionately, the realizations being double those of the previous year and also the average for five years.

The realizations on country liquor and toddy in the last five years, as compared with the revenue of 1886-87, the concluding year of the old system, have been as follows:—

	Rs.
1886-87	3,89,955
1895-96	8,44,510
1896-97	8,21,195
1897-98	8,18,099
1898-99	8,17,119 *
1899-1900	8,35,759

The figures show a notable rise over the three preceding years, the realization being only second to those of 1895-96. Apart from the causes assigned above the Commissioner is inclined to think that the increase is due to the gradual removal of the check caused by the plague to the natural expansion of the consumption and the resulting revenue.

Expenditure.

10. The following table shows the expenditure of the past two years:—

District.	Establishment, including Contingencies, &c., 1898-99.	Establishment, including Contingencies, &c., 1899-1900.	Remarks.
	Rs. a. p.	Rs. a. p.	
Karáchi	3,384 13 3	3,444 5 7	
Hyderabad	10,058 13 1	10,810 0 0	
Shikárpur	2,496 0 10	2,447 5 2	
Thar and Parkar	† 24 0 0	35 0 0	
Upper Sind Frontier	590 12 4	256 10 8	
Total ...	16,554 7 6	16,993 5 5	
		16,554 7 6	
Net Increase ...	.....	438 13 11	

* Rs. 5 were erroneously shown in excess.

† Rs. 24 were erroneously omitted last year.

The small increase is accounted for chiefly by the Hyderabad District, where a refund of Rs. 845 on account of license fees for country liquor shops was granted during the year. These licenses were at first renewed for the new year and fees recovered, but the order of renewal was subsequently cancelled in consequence of the licensees having sublet their shops. The decrease in the Upper Sind Frontier District is due to Rs. 22 only having been refunded during the year under report as against Rs. 379 last year. The total realizations of the two years, minus the expenditure, are contrasted below :—

	Rs.	Rs.	Rs.
1898-99	10,79,832	— 16,554	= 10,63,278
1899-1900	11,35,882	— 16,993	= 11,18,889

Incidence of taxation.

11. The incidence of the A'bkári taxation per head of population is shown in the subjoined table :—

District.	Population according to the Census of 1891.	Realizations.			Incidence per Head.					
		Average of five years ending 1897-98.	1898-99.	1899-1900.	During five years ending 1897-98.			1898-99.			1899-1900.		
		Rs.	Rs.	Rs.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Karáchi	571,951	3,61,269	* 3,85,672	3,99,505	0	10	1	0	10	9	0	11	2
Hyderabad	876,535	3,33,685	3,48,990	3,71,857	0	6	1	0	6	4	0	6	9
Shikárpur	908,426	2,47,296	† 2,49,153	2,60,439	0	4	4	0	4	5	0	4	7
Thar and Párkar	340,314	37,733	50,874	54,418	0	1	9	0	2	5	0	2	7
Upper Sind Frontier ...	174,548	42,614	45,143	49,663	0	3	11	0	4	2	0	4	7
Total ...	2,871,774	10,22,597	10,79,832	11,35,882	0	5	8	0	6	0	0	6	4

* Shows an increase of Rs. 11 over the figures of last year owing to the subsequent inclusion of that amount under "Miscellaneous."
† Shows a decrease of Rs. 4 from the figures of last year owing to Re. 1 on account of fees realized from Europe liquors having been shown less and Rs. 5 having been shown in excess under Agent's fees.

The incidence was, as usual, highest in the Karáchi District. The rise in the Hyderabad and Shikárpur Districts is stated to be chiefly due to increased receipts from the bhán̄g farm and in the Thar and Párkar District to those from country liquor.

Number of shops in relation to the area and population.

12. The following table shows the number of shops licensed in each district during the year under report as compared with the figures of the preceding two years :—

		Karáchi District.			Hyderabad District.			Shikárpur District.		
		1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900
Area in square miles		14,296·77	14,296·77	14,296·77	8,280	8,273	8,289	8,175	8,167	8,168
Population		571,951	571,951	571,951	876,585	876,585	876,535	908,426	908,426	908,426
Drugs	Number of shops ...	113	116	116	129	130	131	232	217	212
	Square miles to a shop.	126	123	123	64	64	63	35	38	39
	Population to a shop...	5,061	4,930	4,930	6,795	6,742	6,691	3,916	4,186	4,285
Foreign Liquor .	Number of shops ...	80	66	74	8	8	9	9	8	9
	Square miles to a shop.	178	216	193	1,035	1,035	921	908	1,021	908
	Population to a shop .	7,149	8,666	7,729	109,567	109,567	97,393	100,936	113,553	100,936
Country Liquor .	Number of shops ...	88	88	81	97	96	96	94	93	93
	Square miles to a shop .	162	162	177	85	86	86	87	88	88
	Population to a shop...	6,499	6,499	7,061	9,036	9,131	9,131	9,664	9,768	9,768
Toddy	Number of shops ...	9	9	9	...	...	...	...	...	...
	Square miles to a shop.	1,589	1,589	1,589	...	...	...	...	...	...
	Population to a shop...	63,550	63,550	63,550	...	...	...	...	...	...
Total	Number of shops ...	290	279	280	234	234	236	335	318	314
	Square miles to a shop.	49	51	51	35	35	35	24	26	26
	Population to a shop .	1,972	2,050	2,043	3,746	3,746	3,714	2,715	2,857	2,893

		Thar and Párkar District.			Upper Sind Frontier District.			Total.		
		1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900.	1897-98.	1898-99.	1899-1900.
Area in square miles		13,435	13,439	13,441	2,606·84	2,623·29	2,625·76	46,793·61	46,799·06	46,820·53
Population		340,314	340,314	340,314	174,548	174,548	174,548	2,871,774	2,871,774	2,871,774
Drugs	Number of shops ..	37	37	37	45	45	44	556	545	540
	Square miles to a shop.	363	363	363	58	58	60	84	86	87
	Population to a shop .	9,198	9,198	9,198	3,879	3,879	3,967	5,165	5,269	5,318
Foreign Liquor .	Number of shops ...	1	1	1	1	1	1	99	84	94
	Square miles to a shop.	13,435	13,439	13,441	2,606·84	2,623·29	2,625·76	473	557	498
	Population to a shop .	340,314	340,314	340,314	174,548	174,548	174,548	29,007	34,188	30,551
Country Liquor .	Number of shops ...	17	16	15	18	20	19	314	313	304
	Square miles to a shop.	790	840	896	145	131	138	149	150	154
	Population to a shop .	20,018	21,270	22,688	9,697	8,727	9,187	9,146	9,175	9,447
Toddy	Number of shops ...	...	...	...	...	...	...	9	9	9
	Square miles to a shop.	...	...	...	...	...	...	5,199	5,200	5,202
	Population to a shop .	...	...	...	...	...	...	319,086	319,086	319,086
Total	Number of shops ...	55	54	53	64	66	64	978	951	947
	Square miles to a shop.	244	249	254	41	40	41	48	49	49
	Population to a shop .	6,188	6,302	6,421	2,727	2,645	2,727	2,937	3,020	3,032

Consumption of intoxicating drugs.

13. The details of the consumption of intoxicating drugs during the year under report, as compared with the preceding year, are given below:—

District.	Bháng.		Charas.		Gánja.		Májun.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
Karáchi	430 2 25	320 12 33	40 27 14	36 5 56	32 23 55	22 11 25	0 4 61½	.....
Hyderabad	732 6 0	610 22 0	17 2 0	26 23 0	19 0 0	18 27 0	.....	.....
Shikárpur	1,104 3 39½	1,915 4 16½	33 2 4	48 29 48	.....	.....	.....	0 0 32
Thar and Párkar	83 3 75	69 29 19	10 6 0	11 22 27	10 8 2	5 18 13	.....	.....
Upper Sind Frontier ...	270 22 15	295 0 25	13 26 35½	14 37 66¾	.....	.....	0 0 60⅝	.....
Total ...	2,619 37 74½	3,210 28 13½	114 23 53½	137 38 37¾	61 31 57	46 16 38	0 5 42½	0 0 32

Bháng is produced locally, gánja is chiefly imported from Panvel in the Kolába District, and charas is imported from Amritsar in the Punjáb. Májun is a local preparation from bháng.

In the Karáchi District the figures for the year 1898-99 do not correspond with those shown in the last year's report for the reason that the wastage which was included by the Collector of Karáchi under "consumption" last year has been excluded from the above table. The figure under "Gánja," for the same year as shown in last year's report, is stated to have been incorrect. A general decline in all the descriptions of drugs is noticeable in the Karáchi District, and is declared to be the result of the scarcity during the year under report. The Collector of Hyderabad states that the decrease in the consumption of bháng is due to the fact that the farmer raised its selling price to recoup the excess amount which he paid for the farm. The increase under charas in the same district is attributed to the influx of Katchi immigrants. The increased consumption in the Shikárpur District is due to the farmer having reduced his prices to the minimum fixed owing to the grant of the current year's farm to another person, which enabled him to dispose of a large portion of his stock. The consumption of drugs in the Thar and Párkar District is small, and the variations are too paltry to call for special remarks. The Deputy Commissioner, Upper Sind Frontier, adduces the same reasons as last year for the increase in the consumption of "bháng," *viz.*, a considerable sale to people from Shikárpur at a cheaper rate than that offered to the residents of Jacobabad in consequence of a disagreement between the farmers of the two districts, but he has not mentioned how the condition, inserted in the license for fixing the minimum rates for the retail sale of bháng, charas, and gánja which was sanctioned in Government Resolution No. 4323, dated 22nd June 1900, to prevent excessive sales of drugs at cheap rates at the end of the year to the detriment of the incoming farmer, has worked in his district. The introduction of the new condition is said to have proved efficacious in other districts, and the attention of the Deputy Commissioner will be drawn to this.

From the explanation given above of the increased consumption in the Shikárpur District it would seem that the minimum has been pitched too low.

The effect of these special sales can be seen from the fact that the consumption of bháng in the Shikárpur District during the year under report though nearly double that of the previous year, when there was no such selling-off, is considerably less than that of 1897-98.

It will be observed that the increase in the bids obtained for the farms by no means corresponds, except in the Shikárpur and Upper Sind Frontier Districts, with an increased actual consumption, and as the keenness of the bidders appears to have outrun their discretion, a reaction may be expected.

Imports of Foreign Spirits.

14. The imports of foreign spirits into Karáchi during the past two years, as reported by the Collector of Customs, Karáchi, are contrasted below :—

Description.	Rate of Duty per Gallon.	Number of Gallons imported.						Remarks.
		1898-99.			1899-1900.			
		From Foreign Ports.	From Coast Ports.	Total.	From Foreign Ports.	From Coast Ports.	Total.	
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Liquors— Ale, Beer, and Porter ...	1 anna ...	274,464	30,227	304,691	239,867	37,222	277,089	
Spirits— Brandy, Gin, Whisky, &c.	Rs. 6 and 8 ...	110,740	3,158	113,898	113,635	1,791	115,426	
Wines and Liqueurs— Champagne, Claret, Port, Sherry and other sorts.	Rs. 6, 2½ & 1...	36,774	2,103	38,877	29,640	1,531	31,171	
Total ...	.....	421,978	35,488	457,466	383,142	40,544	423,686	

The figures in the above table include imports intended for the Punjáb and other parts of India, and do not therefore furnish any data as to the actual consumption in Sind.

Consumption of imported Foreign Liquor.

15. The details of the sales at shops licensed to sell foreign liquor in the several districts in Sind during 1899-1900, as compared with the previous year, are given in the following table :—

District.		Fermented Liquors.	Spirits.							Wines.				Liqueurs.	Total.
		Ale, Beer, and Porter.	Brandy.	Whisky.	Gin.	Old Tom.	Indian Rum.	Imported Rum.	Spirits of Wine.	Port.	Sherry.	Claret.	Other Wines, including Champagne.		
		Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.
Karáchi ...	1898-99 ...	35,316 2	8,657 4	10,174 11	419 3½	223 11½	12 4	307 8	192 1	1,099 1	349 5	765 7	2,238 5½	415 1	60,171 4
	1899-1900..	34,263 8½	10,470 1½	11,586 2½	435 7	230 9½	29 3	267 3	195 1	1,193 8½	375 11½	1,088 3½	1,989 0½	389 0	62,514 0
Hyderabad ...	1898-99 ...	*3,091 6½	1,931 6½	1,128 0½	10 5½	64 6½	0 4	24 8½	..	152 2	29 9	67 11	103 11	50 2	6,655 1½
	1899-1900..	†2,657 0	2,016 0	1,038 0	13 0	71 0	...	33 0	...	113 0	22 0	55 0	122 0	41 0	6,181 0
Shikárpur ...	1898-99 ...	887 0	1,007 0	1,040 0	45 0	53 0	51 0	5 0	...	72 0	13 0	26 0	88 0	64 0	3,351 0
	1899-1900..	798 0	1,030 0	1,047 0	58 0	35 0	31 0	5 0	...	68 0	15 0	21 0	73 0	73 0	3,254 0
Thar and Párkar.	1898-99 ...	12 11	41 10½	36 1	...	...	...	0 3	...	2 7	...	...	1 11	...	95 7½
	1899-1900..	15 1	55 0	25 9½	...	...	...	1 0	...	2 3	...	...	2 7	...	101 8½
Upper Sind Frontier.	1898-99 ...	19 10	44 10½	35 0	1 0	4 4	...	3 4	...	3 7	...	...	2 2	3 3	117 4½
	1899-1900..	21 8	46 8	38 10½	...	2 7	...	3 4	...	2 9	...	...	2 8	2 4	120 5½
Total ...	1898-99 ...	39,327 5½	11,682 7½	12,414 0½	475 8½	345 10½	67 0	337 7½	192 1	1,329 5	392 2	859 6	2,434 5½	532 6	70,399 5½
	1899-1900..	37,755 0½	13,617 9½	13,735 10½	506 7	339 4½	60 3½	309 7	195 1	1,379 8½	412 11½	1,164 3½	2,189 3½	505 4	72,171 2

* This does not include 7 casks of beer and porter sold to regiments.
† This does not include 25 casks of beer and porter sold to regiments.

The Collectors of Karáchi and Hyderabad have not given reasons for the considerable increase and decrease respectively in the sale of foreign liquor in their districts as compared with the previous year, and their attention will be invited to the fact. In connection with the decrease in the Shikárpur District the Collector states that the decrease of 97 dozens is trifling, and calls for no special remarks, the consumption being normal. The increased consumption in the Thar and Párkar District, though small, is reported to be due to popular

belief that the free use of foreign liquor would prove to be a safeguard against cholera, which was very virulent at Umarkot, where alone there is a foreign liquor shop. The variation in the Upper Sind Frontier District is not so marked as to call for any special comment.

As required by the concluding portion of paragraph 6 of the Government of India Resolution No. 2675-E., dated 31st May 1900, accompanying Government Resolution No. 4289, dated 6th July 1900, a statement is subjoined showing the quantity of denaturalized spirit imported into Sind during the year under report, no such spirit being locally produced and passed into consumption at the favourable 5 per cent. *ad valorem* rate of duty.

Name of Importer.	Quantity.	How denaturalized.	Purpose for which imported.	Whether for sale in Sind or for despatch to the Punjab, &c.
1	2	3	4	5
	Gallons. Oz.			
Katrak & Co. ...	100 0	By caoutchoucine.	Unknown. Presumably for burning and mixing in varnish.	For sale in Punjab.
H. J. Rustomji & Co.	854 40	Do. ...	For burning and making liniments and French polish.	For sale in Sind, Punjab, and Baluchistan.
Nusserwanji & Co. ...	150 80	Do. ...	Do. ...	For sale in Karáchi.
Total ...	1,104 120			

Consumption of Country Liquor.

16. The details of the consumption of country liquor manufactured at the Kotri Distillery and imported from Uran during the last 5 years are shown below, the figures for 1886-87 being entered for the purpose of comparing the present consumption with that in the last year of the farming system :—

Year.	Karáchi.	Hyderabad.	Shikárpur.	Thar and Párkar.	Upper Sind Frontier.	Total.
	Gallons.	Gallons.	Gallons	Gallons.	Gallons.	Gallons.
1886-87	36,927	37,208	46,144	2,454	11,763	134,498
1895-96	*79,240	62,855	31,244	5,626	5,972	185,007
1896-97	*68,407	64,852	31,912	5,786	6,436	177,555
1897-98	68,664	60,324	33,655	6,509	6,531	175,683
1898-99	72,925	60,080	33,479	6,027	5,984	178,495
1899-1900	74,034	59,960	34,889	6,832	6,475	182,190

As compared with last year, there is an increase in the consumption of country liquor in all the districts except Hyderabad, in which there is a slight decrease of 120 gallons, although the revenue realized is more by Rs. 758 as shown in the statement under paragraph 9. The reasons for the increases in the other districts have already been given above.

17. Details of foreign liquor licenses granted during the year 1899-1900 are contrasted with those of the preceding year in Appendix A. Taking all the districts together, there was an increase of 9 in the number of licenses and an increase of Rs. 552-8-0 in the license fees realized. In the Karáchi District, however, although the number of licenses rose from 66 to

* The difference between these figures and those shown in the printed reports of previous years is due to the exclusion of Shahjehanpur liquor from "country liquor."

74, the revenue fell from Rs. 12,100 to Rs. 11,985. In the Hyderabad District a license for Rs. 200 was replaced by one for Rs. 300, and another license for Rs. 300 was added for 4½ months of the year. An additional license for Rs. 400 was also issued in the town of Sukkur in the Shikárpur District in order to supply the want caused by the restriction placed on the N. W. R. Stores, which was mentioned in last year's report.

18. Details of wholesale and retail country liquor licenses are contrasted with those of the preceding year in Appendix B. The total number of licenses decreased by 8, but the revenue increased by Rs. 2,195.

19. Appendix C shows the quantity of liquor manufactured at the Kotri Distillery as also that imported from Uran during 1898-99 and 1899-1900.

The following figures show the sale in gallons in the last two years of the weak and strong liquor of both kinds :—

		1898-99. Gallons.	1899-1900. Gallons.
Kotri liquor ...	Weak	5,965	6,531
	Strong	123,609	126,663
Uran liquor ...	Weak	46,451	46,829
	Strong	*2,470	2,166

There is an increase in the consumption of both strong and weak Kotri liquor which has been explained in paragraph 9 *supra*. As regards Uran liquor there is an increase in the consumption of weak spirit and a decrease in the consumption of strong spirit, chiefly in the Karáchi District, the reason assigned being that the latter description is not so popular as the 'weak' kind.

The number of pot and worm stills was the same as last year, *viz.* 8 and 13. The capacity of the former was 461 and of the latter 2,643 gallons. The pot stills are used merely for the redistillation, for private individuals, of highly-spiced liquor distilled first through worm stills. The average strength of liquor manufactured during the year was 6·4° U. P. for strong, and 36·3° U. P. for weak, liquor as against 6° U. P. and 36° U. P., respectively, in the preceding year. The total quantity of liquor turned out was 134,476 gallons as against 131,153. The approximate cost of manufacturing liquor during the year is reported to have been as follows :—

		Weak. Rs. a. p.	Strong. Rs. a. p.
Plain liquor, per gallon...	Worm still	0 15 3	1 5 3
	Pot still (used for re-distillation only.)		
Flavoured liquor, per gallon.	Worm still	1 1 8	1 6 7
	Pot still (used for re-distillation only.)		

The average prices charged by distillers during the year, as compared with those of the preceding year, were as follows :—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Plain Spirit, per gallon—		
Worm Still—		
1899-1900	1 0 0	1 5 0
1898-1899	1 4 6	1 9 10
Flavoured Spirit, per gallon—		
Worm Still—		
1899-1900	1 2 0	1 7 0
1898-1899	1 6 4	1 11 7

The maximum retail prices, exclusive of the still-head duty, were as follows :—

	Weak. Rs. a. p.	Strong. Rs. a. p.
Plain Spirit, per gallon	1 14 0	2 0 0
Flavoured ,, ...	2 4 0	2 8 0

* 2,469 were erroneously shown.

20. The following statement shows the number of offences against the Abkári laws disposed of during the year under report as contrasted with those of the preceding year:—

Offences against Abkári laws.

District.	1898-99.									1899-1900.								
	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.	Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fine recovered.	Cases upset on appeal.	Rewards paid to informers.
							Rs. a. p.		Rs. a. p.							Rs. a. p.		Rs. a. p.
Karáchi	11	15	15	13	12	4	666 0 0	...	.....	18	18	18	16	13	5	215 0 0	...	51 8 0
Hyderabad	14	17	17	14	13	1	405 0 0	1	188 0 0	23	32	32	22	21	1	398 0 0	...	85 0 0
Shikárpur	44	46	46	39	39	3	555 4 11	4	196 8 0	64	65	65	53	53	8	1,184 4 0‡	12†	158 8 0§
Thar and Párkar ...	1	1	1	1	1	..	60 0 0	...	30 0 0	...	...	...	...	...	...	.....	...	.....
Upper Sind Frontier.	16	23	23	21	21	...	907 0 0	1	443 8 0	25	27	27	24	17	7	274 15 4	...	497 1 4*
Total ..	86	102	102	88	86	8	2,593 4 11	6	858 0 0	130	142	142	115	103	16	2,072 8 4	12	792 1 4

‡ Includes Rs. 500, for which an appeal is still pending.
† In 11 of these cases conviction was reversed, in the remaining one there were two accused, of whom one was let off.
§ Excludes Rs. 65, which have not yet been disbursed.
* Includes Rs. 280, which has yet to be paid.

The number of cases reported rose from 86 to 130. The increase occurs in all districts except Thar and Parkar, in which no prosecution was instituted. In the Shikárpur District the rise is most marked, *viz.* 20. This is accounted for partly by the fact that a large number of cases related to liquor manufactured in Baluchistan and the Khairpur State, which is reported to be favoured by a number of people, partly as the probable result of the restriction imposed with respect to selling prices of bháng. The number of cases (32) of smuggling from the Khairpur State would seem to indicate systematic malpractices, and enquiry will be made into it.

The details of the 130 cases may be classed as under :—

Breaches of A'bkári license	2
Illicit importation and transport of country liquor	24
Illicit importation, possession, sale, manufacture, or transport of intoxicating drugs	104
	130

21. Beyond any legitimate assistance that may be required by the license holders to protect the revenue, no attempt is made to stimulate the sale either of liquor or intoxicating drugs, and the practice of inviting local option in the opening of new shops has been maintained. The existing system of Abkári administration in Sind is working satisfactorily.

Local option.

H. E. M. JAMES,
Commissioner in Sind

To

The Secretary to Government,
Revenue Department,
Bombay.

APPENDIX

Foreign Liquor

District and Locality.	1898-99.														
	Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total Licenses of all kinds.		No. of Shops, excluding temporary Stalls at end of year.
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.	
	Rs.		Rs. a.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.		Rs. a. p.	
Karáchi District.															
Karáchi Town and Cantonment.	500	2	1,000 0	400	1	400	700	3	2,103	100	5	505	60	11,226 0 0	37
	50	9	375 0	300	7	2,101	500	2	1,002	700	3	2,103			
				200	2	400	200	1	51	600	1	601			
							60	2	42	500	1	501			
							40	1	15	3	1	4			
										2	2	4			
										1	17	19			
Thul	...	...	...	20	1	20	...	...	...	...	...	...	1	20 0 0	...
Tatta	...	...	...	...	...	...	...	...	...	50	1	51	1	51 0 0	1
Kotri	...	...	...	200	1	200	500	1	501	50	1	51	3	752 0 0	3
Dadu	...	...	...	...	...	...	...	...	...	50	1	51	1	51 0 0	1
Jungshahi	...	...	...	...	...	...	...	...	...	...	...	...	...	.....	...
Total ...	...	11	1,375 0	...	12	3,121	...	10	3,714	...	33	3,890	66	12,100 0 0	42
Hyderabad District.															
Hyderabad Town ...	...	...	...	500	1	2,011	...	...	...	500	1	502	8	2,513 0 0	8
				300	3										
				200	3										
Total ...	...	...	...	...	7	2,011	...	...	...	...	1	502	8	2,513 0 0	8
Shikárpur District.															
Shikárpur	...	...	...	200	2	403	...	...	...	...	...	...	2	403 0 0	2
Sukkur	...	...	...	400	1	402	...	...	...	75	1	76	14	1,042 0 0	4
				500	1	502				50	1	52			
										1	10	10			
Ruk (Nausháhro) ...	...	...	...	...	...	...	...	...	...	50	1	52	1	52 0 0	1
Lárkhána	...	...	...	200	1	201	..	...	...	...	...	...	1	201 0 0	1
Total ...	...	...	...	...	5	1,508	...	...	...	...	13	190	18	1,698 0 0	8
Thar and Párkar District.															
Umarkot	...	...	...	50	1	52	...	...	...	...	...	...	1	52 0 0	1
Total ...	...	...	...	...	1	52	...	...	...	...	...	...	1	52 0 0	1
Upper Sind Frontier District.															
Jacobabad	...	...	...	200	1	200	...	...	...	...	...	...	1	200 0 0	1
Total ...	...	...	...	...	1	200	...	...	...	...	...	...	1	200 0 0	1
GRAND TOTAL ...	...	11	1,375 0	...	26	6,892	...	10	3,714	...	47	4,582	94	16,563 0 0	60

A.

Licenses.

1899-1900.

Importers' Licenses.			Wholesale Licenses.			Retail Licenses.			Hotel, Refreshment-room and Billiard-room Licenses.			Total Licenses of all kinds.		No. of Shops, excluding temporary Stalls at end of year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Fees realized.		
Rs.		Rs. a.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.		Rs. a.		
500	1	500 0	500	2	1,002	700	3	2,101	700	3	2,101	68	11,229 8	35	(a) 2 at Rs. 50, one for 6 months and the other for 3 months. (b) For 6 months. (c) For 3 months. (d) Do.
250	2	500 0	300	5	1,505	500	2	1,002	600	1	601				
50	9	(a)387 8	200	1	201	100	1	(b)50	500	1	501				
			150	2	302	60	2	(c)30	100	4	400				
						40	1	(d)10	3	2	6				
									2	4	8				
									1	22	22				
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	200	1	201	...	...	...	...	...	...	1	201 0	1	
...	...	...	200	2	402	...	...	...	50	1	51	3	453 0	2	
...	...	...	...	...	...	...	...	...	50	1	51	1	51 0	...	
...	...	...	...	...	...	...	...	...	50	1	51	1	51 0	...	
...	12	1,387 8	...	13	3,613	...	9	3,193	...	40	3,792	74	11,985 8	38	
...	...	...	500 300 200 300	1 4 2 1 for 4½ months.	2,223	...	...	...	500 5	1 1 for 1 night.	507	10	2,730 0	9	
...	...	...	...	8	2,223	...	...	...	...	2	507	10	2,730 0	9	
...	...	...	200	2	403	...	...	...	...	...	...	2	403 0	2	
...	...	...	400 500	2 1	804 501	...	...	...	75 50 1	1 1 *9	77 51 9	14	1,442 0	5	*Temporary stalls for one night.
...	...	...	...	...	...	...	...	...	50	1	52	1	52 0	1	
...	...	...	200	1	202	...	...	...	...	...	...	1	202 0	1	
...	...	...	...	6	1,910	...	...	...	...	12	189	18	2,099 0	9	
...	...	...	100	1	101	...	...	...	...	...	...	1	101 0	1	
...	...	...	...	1	101	...	...	...	...	...	...	1	101 0	1	
...	...	...	200	1	200	...	...	...	...	...	...	1	200 0	1	
...	...	...	...	1	200	...	...	...	...	...	...	1	200 0	1	
...	12	1,387 8	...	29	8,047	...	9	3,193	...	54	4,488	103	17,115 8	58	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

APPENDIX

Country Liquor

District and Locality.	1898-99.											Number of shops, excluding temporary stalls at the end of the year.
	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.	
			Rs. a. p.	Rs. a.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.	
Karáchi District.												
Karáchi City and Cantonment ...	...	6	...	150 0 200 0 250 0 300 0 350 0 400 0 500 0	1 6 4 6 5 1 4	8,318 0 0	...	...	...	33	8,318 0 0	33
Rest of the District ...	...	...	...	10 0 12 0 12 8 15 0 20 0 25 0 30 0 35 0 40 0 50 0 55 0 65 0 70 0 75 0 80 0 85 0 100 0 125 0 175 0 200 0	3 1 2 2 1 6 7 1 6 4 2 1 4 4 1 2 1 1 1 3	3,031 0 0	...	2	46 0 0	55	3,077 0 0	53
Total ...	...	6	...	...	80	11,349 0 0	...	2	46 0 0	88	11,395 0 0	86
Hyderabad District.												
Hyderabad City and Cantonment ...	...	1	1 0 0 (Agent's fees).	250 0 200 0	17 3	4,894 0 0	...	...	...	21	4,895 0 0	21
Rest of the District ...	...	2	2 0 0 (Agent's fees).	200 0 165 0 150 0 145 0 125 0 100 0 90 0 80 0 75 0 50 0 45 0 40 0 35 0 30 0 25 0 15 0 12 0	6 1 9 1 4 4 1 1 5 8 2 2 3 4 9 8 5	5,613 0 0	60	2	122 0 0	77	5,737 0 0	75
Total ...	...	3	3 0 0	...	93	10,507 0 0	...	2	122 0 0	98	10,632 0 0	96
Shikárpur District.												
Shikárpur Town ...	...	...	...	250 0 225 0 175 0 150 0 125 0 100 0 75 0 50 0	1 1 1 1 2 1 1 1	1,283 0 0	...	...	...	9	1,283 0 0	9
Sukkur Town... ...	...	3	6 0 0 (Agent's fees).	225 0 175 0 150 0 125 0 100 0 75 0	1 2 1 3 4 4	1,816 0 0	...	..	...	18	1,822 0 0	18
Rohri	...	...	...	75 0 50 0	1 1	127 0 0	...	...	...	2	127 0 0	2

B.

Licenses.

1899-1900.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		Number of shops, excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
		Rs. a. p.	Rs. a.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
...	5	14 0 0 (Agent's fees).	150 0 200 0 250 0 300 0 350 0 400 0 500 0	1 7 5 4 4 4 4	9,088 0 0	...	...	...	34	9,102 0 0	34	
...	...	...	12 0 12 8 15 0 20 0 25 0 30 0 40 0 50 0 55 0 70 0 75 0 80 0 85 0 100 0 175 0 200 0 250 0	1 1 1 1 5 5 7 5 2 4 3 1 2 4 1 3 1	3,219 8 0	...	...	...	47	3,219 8 0	47	
...	5	14 0 0	...	76	12,307 8 0	...	...	...	81	12,321 8 0	81	
...	1	1 0 0 (Agent's fees).	250 0 200 0	17 3	4,907 0 0	...	...	...	21	4,908 0 0	21	
...	2	1 0 0 (Agent's fees).	200 0 160 0 150 0 145 0 125 0 100 0 90 0 75 0 50 0 45 0 40 0 35 0 30 0 25 0 20 0 15 0 12 0	7 1 9 1 3 6 2 3 8 3 2 3 4 10 4 2 5	6,722 0 0*	60 15	2 1	136 0 0	78	*6,859 0 0	75	*Includes Rs. 929 on account of license fee over-collected.
...	3	2 0 0	...	93	11,629 0 0	...	3	136 0 0	99	11,767 0 0	96	
...	...	...	250 0 225 0 175 0 150 0 125 0 100 0 75 0 50 0	1 1 1 1 2 1 1 1	1,284 0 0	...	...	...	9	1,284 0 0	9	
...	3	7 0 0 Agent's fees).	225 0 175 0 150 0 125 0 100 0 75 0	1 2 1 3 4 4	1,820 0 0	...	...	...	18	1,827 0 0	18	
...	...	...	75 0 50 0	1 1	127 0 0	...	...	...	2	127 0 0	2	

1898-99.

District and Locality.	Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		Number of shops, excluding temporary stalls at the end of the year.
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.	
Shikárpur District—continued.			Rs. a. p.	Rs. a.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.	
Rest of the District ...	...	3	2 0 0 (Agent's fees).	250 0 225 0 150 0 125 0 90 0 70 0 60 0 50 0 40 0 30 0 25 0 20 0 15 0 12 0 10 0	4 1 1 1 1 2 2 7 6 7 2 14 1 2 10	3,174 0 0	...	...	...	64	3,176 0 0	64
Total ...	...	6	8 0 0	...	87	6,400 0 0	...	...	...	93	6,408 0 0	93
Thar and Párkar District.												
Thar and Párkar ...	...	...	...	200 0 135 0 100 0 75 0 65 0 50 0 35 0 30 0 25 0 15 0 6 0	3 2 1 2 1 1 1 1 2 1 1	1,403 0 0	30	1	30 0 0	17	1,433 0 0	16
Total ...	...	...	...	...	16	1,403 0 0	...	1	30 0 0	17	1,433 0 0	16
Upper Sind Frontier District.												
Jacobabad	...	2	2 0 0	150 0 125 0 100 0 75 0 50 0	1 2 1 3 2	857 12 0	...	...	...	11	859 12 0	11
Rest of the District ...	...	1	1 0 0	35 0 25 0 12 0 6 0	1 1 5 1	132 0 0	...	...	...	9	133 0 0	9
Total ...	...	3	3 0 0	...	17	989 12 0	...	...	...	20	992 12 0	20
GRAND TOTAL ...	...	18	14 0 0	...	293	30,648 12 0	...	5	198 0 0	316	30,860 12 0	311

B—*continued.*

1899-1900.

Wholesale Licenses.			Retail Licenses.			Temporary Licenses.			Total.		Number of shops, excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
		Rs. a. p.	Rs. a.		Rs. a. p.	Rs.		Rs. a. p.		Rs. a. p.		
...	3	3 0 0 (Agent's fees).	250 0 225 0 150 0 125 0 90 0 70 0 60 0 50 0 40 0 30 0 25 0 20 0 15 0 12 0 10 0	4 1 *2 1 1 2 2 7 5 7 †3 14 1 2 9	3,255 0 0	...	...	...	64	3,258 0 0	64	* Includes one license of Rs. 150 issued for a broken period, *i.e.*, 9 months for Rs. 115 from 1st November 1899 to 31st July 1900. † Includes one license of Rs. 25 issued for a broken period, *i.e.*, 4 months for Rs. 10 from April to July 1900.
...	6	10 0 0	...	87	6,486 0 0	...	...	...	93	6,496 0 0	93	
...	...	...	200 0 135 0 100 0 75 0 65 0 50 0 25 0 15 0	3 2 2 2 1 2 2 1	1,478 0 0	30	1	30 0 0	16	1,508 0 0	15	
...	...	...	...	15	1,478 0 0	...	1	30 0 0	16	1,508 0 0	15	
...	2	3 0 0	150 0 100 0 75 0 50 0	1 2 4 2	(*a*)755 0 0	...	...	...	11	758 0 0	11	(*a*) Includes Rs. 13 as Agent's fees and Rs. 42 for one license issued only for a portion of year.
...	1	...	100 0 25 0 15 0 12 0 8 0	1 1 1 3 1	(*b*)205 0 0	...	...	...	8	205 0 0	8	(*b*) Includes Rs. 8 as Agent's fees credited in 1899-1900 plus Rs. 12 on account of license fee and Re. 1 on account of Agent's fee credited in 1898-99.
...	3	3 0 0	...	16	960 0 0	...	...	...	19	963 0 0	19	
...	17	29 0 0	...	287	32,860 8 0	...	4	166 0 0	308	33,055 8 0	304	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

APPENDIX C.

Consumption of Country Liquor.

District.	1898-99.										1899-1900.	
	Country Liquor issued from the Kotri Distillery				Mowra Liquor imported from the Uran Distillery				Total.		Country Liquor issued from the Kotri Distillery	
	Between 35° and 40° U. P. (Weak).		Between 4° and 8° U. P. (Strong).		Between 25° and 28° U. P. (Weak).		Between 12° U. P. and London Proof (Strong).				Between 35° and 40° U. P. (Weak).	
	Quantity.	Duty at the rate of Rs. 2-10-0 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs. 8 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Realizations.	Quantity.	Duty at the rate of Rs. 2-10-0 per gallon.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.
Karáchi	1,261 0	3,310 2 0	29,143 0	1,45,715 0 0	40,232 4	11,20,697 8 0	2,288 4	11,442 8 0	72,925 0 40 0	2,81,165 2 0 100 14 0	1,087 0	2,853 6 0
Hyderabad ...	1,038 0	2,719 0 0	52,747 0	2,63,735 0 0	6,163 0	18,489 0 0	133 4	667 8 0	60,079 4	2,85,611 0 0	999 0	2,622 6 0
Shikárpur	2,921 0	7,668 15 0	30,557 4½	1,52,785 7 9	.....	.....	...	.....	33,478 4½	1,60,454 6 0	3,345 0	8,780 10 0
Thar and Párkar...	188 0	493 8 0	5,839 0	29,195 0 0	.....	.....	...	.....	6,027 0	29,688 8 0	190 0	498 12 0
Upper Sind Frontier	558 0	1,466 1 0	5,321 7½	26,609 9 4	55 4	166 8 0	48 0	240 0 0	5,983 7½	28,482 2 4	910 0	2,388 12 0
Total ...	5,964 4	15,658 2 0	123,608 4	6,18,040 0 4	46,451 0	1,39,353 0 0	2,470 0	12,350 0 0	178,534 0	7,85,502 0 4	6,531 0	17,143 14 0

District.	1899-1900—*continued.*								Contrast.			
	Country Liquor issued from the Kotri Distillery—*continued.*		Mowra Liquor imported from the Uran Distillery				Total.		Increase.		Decrease.	
	Between 4° and 8° U. P. (Strong).		Between 25° and 28° U. P. (Weak).		Between 12° U. P. and London Proof (Strong).							
	Quantity.	Duty at the rate of Rs. 5 per gallon.	Quantity.	Duty at the rate of Rs. 3 per gallon.	Quantity.	Duty at the rate of Rs. 5 per gallon.	Liquor.	Realizations.	Liquor.	Duty realized.	Liquor.	Duty realized.
	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.	Gals. pts.	Rs. a. p.
Karáchi	30,253 0	1,51,265 0 0	40,692 6	1,22,078 4 0	2,000 7	10,004 6 0	74,033 5 8 0	2,86,201 0 0 42 0 0	1,103 5	5,035 14 0	... 32 0	..... 58 14 0
Hyderabad ...	52,699 0	2,63,495 0 0	6,096 4	18,289 8 0	165 4	827 8 0	59,960 0	2,85,234 6 0	...	.....	119 4	376 10 0
Shikárpur	31,544 0	1,57,720 0 0	.....	.....	...	.....	34,889 0	1,66,500 10 0	1,410 3½	6,046 4 0	...	.....
Thar and Párkar...	6,642 0	33,210 0 0	.....	.....	...	.....	6,832 0	33,708 12 0	805 0	4,020 4 0	...	.....
Upper Sind Frontier	5,525 0	27,625 0 0	40 0	120 0 0	...	.....	6,475 0	30,133 12 0	491 0½	1,651 9 8	...	.....
Total ...	126,663 0	6,33,315 0 0	46,829 2	1,40,487 12 0	2,166 3	10,831 14 0	182,197 5	8,01,820 8 0	3,663 5 151 4	16,318 7 8 435 8 0	151 4	435 8 0
								Net Increase ...	3,512 1	15,882 15 8		

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

B 1192—5

IMPERIAL FORM No. 1.

Excise Revenue and Net Revenue of 1899-1900.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
District.	DETAIL OF GROSS RECEIPTS DURING THE YEAR BY DISTRICTS FROM																													
	Imported Liquors.	Spirits manufactured in India paying duty at higher rates than ordinary Country Spirit.				Country Spirits and Fermented Liquors.								Opium and its Preparations, including Poppy Heads.					Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.					Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	Remarks.
	License fees.	Duty on spirits.	Duty on malt liquors.	License fees.	Total.	Still-head duty.	Proceeds of out-still farms.	License fees for sale of country spirit.	Deficiency in minimum guaranteed revenue for still-head duty.	Tree tax.	Toddy-shop license fees.	Deficiency in minimum guaranteed revenue for tree-tax.	Total.	Duty at the rate of Rs. 5¼ per lb. or at Rs. 700 per chest of 136 lbs., 4 tolas 80 gr.	License fees.	Deficiency in minimum guaranteed vend.	Gain on sale-proceeds of opium.	Total.	Fees on permits.	Gánja, Bhang, &c. License fees.	Total.	Fines and forfeitures under A'bkári Act.	Fines and forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.				
	Rs.	Rs.			Rs.	Rs.		Rs.			Rs.		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	11,986	*42	...	...	42	2,86,201	...	12,322	...	...	925	...	2,99,448	22,999	...	...	5,069	28,068	...	88,000	88,000	29	...	...	3,291	3,320	4,54,560	8,330	4,46,230	
Hyderabad ...	2,736	...	...	...	...	2,85,234	...	11,767	...	...	...	...	2,97,001	34,707	...	...	11,786	68,494	..	69,000	69,000	...	...	3,126	3,788	6,914	5,60,742	16,298	5,41,733	
Thar and Párkar	101	...	...	...	...	33,709	...	1,508	...	...	...	...	35,217	22,001	...	...			...	19,100	19,100	...	...	18	3,168	3,186		2,711		
Shikárpur ...	2,099	...	...	...	...	1,66,501	...	6,496	...	...	...	...	1,72,997	21,537	...	...	5,609	29,341	180	85,100	85,280	63	5	1	1,867	1,936	3,67,027	4,262	3,62,028	
Upper Sind Frontier ...	200	...	...	...	...	30,134	...	963	...	..	...	...	31,097	2,605	...	...			...	18,000	18,000	†83	17	233	552	935		737		
Total ...	17,116	42	...	...	42	8,01,779	...	33,056	...	...	925	...	8,35,760	1,03,939	...	...	22,464	1,26,403	180	2,79,200	2,79,380	175	22	3,428	12,666	16,291	13,82,329	32,338	13,49,991	

*Duty on Shahjehánpur Rum.

†Besides these, magisterial fines to the extent of Rs. 584 were inflicted, and Rs. 274-15-4 recovered during the year.

By order,

J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 2.

Excise Charges of 1899-1900.

1 District.	2 Detail of Charges during the year. Establishment.	3 Travelling Allowance.	4 Supplies and Services.	5 Contingencies.	6 Refunds.	7 Grand Total, Charges.	8 Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Karáchi ... ... A'bkári	3,444 0 0	.....	.....	.....	.....	3,444 0 0	
Opium	2,320 0 0	727 0 0	.....	1,839 0 0	.....	4,886 0 0	
Total ...	5,764 0 0	727 0 0	.....	1,839 0 0	.....	8,330 0 0	
Hyderabad ... ... A'bkári	9,427 0 0	182 0 0	117 0 0	239 0 0	845 0 0	10,810 0 0	
Opium	4,449 0 0	698 0 0	190 0 0	151 0 0	.....	5,488 0 0	
Total ...	13,876 0 0	880 0 0	307 0 0	390 0 0	845 0 0	16,298 0 0	
Shikárpur ... ... A'bkári	2,123 0 0	272 0 0	.....	52 0 0	.....	2,447 0 0	
Opium	1,176 0 0	360 0 0	.....	279 0 0	.....	1,815 0 0	
Total ...	3,299 0 0	632 0 0	.....	331 0 0	.....	4,262 0 0	
Thar and Párkar ... ... A'bkári	.....	.....	.....	35 0 0	.....	35 0 0	
Opium	1,865 0 0	595 0 0	147 0 0	69 0 0	.....	2,676 0 0	
Total ...	1,865 0 0	595 0 0	147 0 0	104 0 0	.....	2,711 0 0	
Upper Sind Frontier ... A'bkári	.....	.....	217 0 0	18 0 0	22 0 0	257 0 0	
Opium	336 0 0	120 0 0	.....	24 0 0	.....	480 0 0	
Total ...	336 0 0	120 0 0	217 0 0	42 0 0	22 0 0	737 0 0	
Total, Charges for the year ...	25,140 0 0	2,954 0 0	671 0 0	2,706 0 0	867 0 0	32,338 0 0	

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 3.

Manufactories, Licenses and Shops.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
	Manufacture of Liquor—Number of					Vend of Liquor and Drugs.																						
						Number of Wholesale Licenses for sale of					Number of Special Licenses for Retail Sale of Liquors otherwise than in Ordinary Retail Shops, *e.g.*, Hotels, Refreshment-rooms and Steamers.					Number of Shops licensed to sell by Retail.												
			Country Spirit Distilleries.															Country Fermented Liquor (Toddy).					Opium and its Preparations.					
District.	Breweries.	Distilleries for the manufacture of Spirit paying Duty at higher rates than ordinary Country Spirits.	Central Distilleries, public or private.		Out-stills.	European liquors, imported or manufactured in India.	Country Spirit.	Country fermented liquor (Toddy).	Opium and its Preparations.	Drugs other than Opium.	Hotels.	Ordinary Refreshment-rooms and Stalls.	Railway Refreshment-rooms.	Travellers' Bungalows.	Temporary Refreshment Stalls.	European Liquors imported or manufactured in India.	Country Spirit.	Domestic Consumption Licenses.	Hawking Licenses.	Tree-foot Booth Licenses.	Toddy-shop Licenses.	Total.	Raw Opium.	Madat and Chandul, and other Preparations of Opium.	Total of Columns 24 and 25.	For medical purposes (Druggist's permits and the like).	Drugs other than Opium (Bhang, Ganja, &c.)	Remarks.
			Mhowra and Molasses Spirit.	Toddy Spirit.																								
Karáchi	...	...	...	...	...	25	5	...	...	...	4	5	3	...	28	9	76	...	...	...	9	9	76	...	76	...	116	
Hyderabad	...	...	1	...	...	8	3	...	...	...	...	1	...	...	...	...	93	...	...	...	...	...	95	...	95	1	131	
Shikárpur	...	—	...	...	...	6	6	...	...	...	...	1	2	...	9	...	87	...	...	...	...	...	62	...	62	5	212	
Thar and Párkar ...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	16	...	...	...	...	...	54	...	54	...	37	
Upper Sind Frontier .	...	...	...	...	...	1	3	...	...	...	...	...	...	...	...	...	16	...	...	...	...	...	11	...	11	...	44	
Total ...	...	...	1	...	..	41	17	...	...	...	4	6	5	...	37	9	288	...	...	...	9	9	298	...	298	6	540	

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 4.

Duty and Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	SPIRITS MANUFACTURED IN INDIA PAYING DUTY AT HIGHER RATES THAN ORDINARY COUNTRY SPIRITS.										COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.					OPIUM AND ITS PREPARATIONS.			OTHER DRUGS.
	Rum.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.		Issues of Imperial Gallons.				Rates of duty.				Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).
											Uran Liquor.		Kotri Liquor.				Prices per ser (2 lbs. of 40 tolas each).		
District.	Issues at average strength of 12½° U. P.) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of (12½° U. P.) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	At strength of 25° to 25° U. P.	At strength between 12° U. P. and London Proof.	At strength of 35° to 40° U. P.	At strength of 4° to 8° U. P.	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per Gallon.	Issues in sers (1 ser = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Wholesale, that is price at which opium is sold from the Treasury.	Retail average price at which retail vendors sell.	Bhâng.	Ganja.	Charas.	Majum.
		Rs. a. p.									Gals. pts.	Gals. pts.	Gals.	Gals.	Gals.		Rs. a. p.	S. t.	Rs. a. From 1st Aug. to 14th Dec. / From 15th Dec. to 31st July.	Rs. a. From 1st Aug. to 14th Dec. / From 15th Dec. to 31st July.	S. t.	S. t.	S. t.	S. t.
Karáchi ...	8	5 4 0	...	...	...	...	...	...	...	...	40,692 6	2,000 7	1,087	30,253	60,907·18,875	Uran. 25° to 28°	3 0 0	2,236 6⅝	22 0 / 24 0	27 0 / 29 0	12,812 32½	891 24½	1,445 55½	...
																Uran. between 12° U. P. and London Proof.	5 0 0	.....						
																Kotri. 35° to 40° U. P.	2 10 0	.....	...	...				
																Kotri. 4° to 8° U. P.	5 0 0	.....	...	...				
Hyderabad ...	...	.....	...	...	...	...	...	...	...	...	6,097 0	165 0	909	52,699	54,797·83	.....	...	3,374 0	...	...	24,422 0	747 0	1,068 0	...
Shikárpur ...	...	.....	...	...	...	...	...	...	...	...	...	...	3,345	31,549	31,746·685	.....	...	2,118 59	...	...	76 604 16½	.....	1,949 48	0 32
Thar and Párkar	...	.....	...	...	...	...	...	...	...	...	...	...	190	6,642	6,362·23	.....	...	2,139 0	...	...	2,789 18⅜	218 12⅜	462 26³¹⁄₃₂	...
Upper Sind Frontier ,,	...	.....	...	...	...	...	...	...	...	...	40 0	...	910	5,525	5,791·65	.....	...	262 4½	...	...	11,800 25	.....	597 66½	...
Total ...	8	.....	...	...	...	...	...	...	...	...	46,829 6	2,165 7	6,531	1,26,668	159,605·58,375	.....	...	10,129 70⅞	...	...	128,428 12¹¹⁄₁₂	1,856 37¹⁄₁₂	5,518 36³¹⁄₃₂	...

By order,

J. P. VAUGHAN,

Acting Assistant Commissioner in Sind.

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Population.				Number of Persons per Retail Shop for Sale of				Gross Excise Receipts per ten thousand of Total Population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmáns.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From opium and its preparations, column 19 of Form 1.	From drugs other than opium, column 22 of Form 1.		
Karáchi	101,533	459,273	11,145	571,951	7,526	63,550	7,526	4,931	5,446	905	1,539	7,802	
Hyderabad... ...	173,235	686,368	16,932	876,535	9,425	...	9,227	6,691	3,419	892	787	4,992	
Shikárpur	181,919	722,576	3,931	908,426	10,441	...	14,652	4,285	1,927	539	939	3,380	
Thar and Párkar ...	92,243	191,512	56,559	340,314	21,270	...	6,302	9,198	1,038	1,448	561	3,061	
Upper Sind Frontier.	18,606	155,408	534	174,548	10,909	...	15,868	3,967	1,793	315	1,031	3,150	
Total ...	567,536	2,215,137	89,091	2,871,774	9,971	319,086	9,637	5,318	2,970	814	973	4,701	

By order,
J. P. VAUGHAN,
Acting Assistant Commissioner in Sind.

ADEN.

REPORT ON THE ADMINISTRATION OF THE A'BKA'RI DEPARTMENT IN ADEN AND PERIM FOR THE REVENUE YEAR 1899-1900.

I. Constitution of the Department and System of Administration.

The sources of revenue remain unaltered. The sanctioned strength of the establishment is shown in the following table:—

Name of Post.	Strength.	Rate per Mensem.	Amount per Mensem.	Allowance per Mensem.		Total Expended.
				Local.	Travelling.	
		Rs.	Rs.	Rs.	Rs.	Rs.
Inspector	1	100	100	50	30	2,160
Gauger	1	75	75	...	...	900
Sub-Inspector	1	50	50	...	...	600
Havildár	2	20	40	...	...	480
Naik	1	17	17	...	...	204
Peons	13	15	195	...	...	2,340
Total ...	19	...	477	50	30	6,684

Under Government Resolution, Financial Department, No. 6144, dated 18th December 1899, the salaries of the Gauger and A'bkári Sub-Inspector were raised from the fixed rates of Rs. 50 and Rs. 30, respectively, to Rs. 75 and Rs. 50, respectively, by the abolishment of two appointments in the menial establishment of Rs. 15 each and a contribution of Rs. 15 per mensem by Government.

Financial Results of the Year's Administration.

2. The realization of the year under report are contrasted in the following table with those of the previous year:—

Item.	Aden.		Perim.		Total Aden and Perim.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors	61,542	66,074	1,398	1,697	62,940	67,771
2. License fee for the sale of imported foreign liquors ...	5,400	5,400	100	100	5,500	5,500
3. Still head duty on country liquor	22,918	25,687	...	...	22,918	25,687
4. License fee for the manufacture and sale of country liquor ...	400	400	...	...	400	400
5. License fee for the manufacture and sale of intoxicating drugs	2,160	2,550	...	...	2,160	2,550
6. Duty on the import and export of intoxicating drugs ...	317	222	...	...	317	222
7. Miscellaneous	7,692	1,819	...	...	7,692	1,819
Total ...	1,00,429	1,02,152	1,498	1,797	1,01,927	1,03,949

3. The comparative statement given below shows the amount collected under each head of revenue from 1895-1896 to 1899-1900, and in the last column the results of the present year are contrasted with each corresponding item of the previous year:—

Items.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1897-99.	Realization in 1898-1899.	Realization in 1899-1900.	Realization in 1899-1900 contrasted with 1898-99.	
						Increase	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors.	51,769	58,411	60,999	61,542	66,074	4,532	...
2. License fee for the sale of imported foreign liquors	5,850	5,513	5,400	5,400	5,400	...	...
3. Still-head duty on country liquor.	23,875	24,975	22,823	22,918	25,687	2,769	...
4. License fee for the manufacture and sale of country liquor ...	400	400	400	400	400	...	...
5. License fee for the manufacture and sale of intoxicating drugs .	2,000	2,800	2,622	2,160	2,550	390	...
6. Duty on the import and export of intoxicating drugs	79	39	167	317	222	...	95
7. Miscellaneous	2,051	3,029	2,071	7,692	1,819	...	5,873
Total ...	86,024	95,167	94,482	1,00,429	1,02,152	7,691	5,968

Perim.

Item.	Realization in 1895-96.	Realization in 1896-97.	Realization in 1897-98.	Realization in 1898-99.	Realization in 1899-1900.	Realization in 1898-99 contrasted with 1899-1900.	
						Increase.	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors ...	1,602	1,884	384	1,398	1,697	299	...
2. License fee for the sale of imported foreign liquors	100	100	100	100	100	...	...
Total ..	1,702	1,984	484	1,498	1,797	299	...

III.—Imported Foreign Liquors.

4. Details of the quantity of imported foreign wines, spirits, and liquors passed for consumption in Aden and Perim, respectively, during 1898-1899 and 1899-1900, are contrasted below :—

Item.	Aden.		Perim.		Total Aden and Perim.		Aden, 1898-99, contrasted with 1899-1900.		Perim, 1898-99, contrasted with 1899-1900.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	Increase.	Decrease.	Increase.	Decrease.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1. Liquors, viz. Ale, Beer and other fermented liquors ..	141,986	171,479	284	804	142,270	172,283	30,013	...	520	...
2. Rum	3,891	1,929	87	24	3,978	1,953	...	2,025	...	63
3. Spirits, viz. Brandy, Whisky, Gin, and other sorts ...	10,357	14,329	225	380	10,582	14,709	4,127	...	155	...
4. Spirits used in arts and unfit for human consumption ...	724	118	...	5	724	123	...	601	5	...
5. Wines, viz. Champagne, and other Sparkling Wines ...	356	305	35	18	391	323	...	68	...	17
6. Wines, other sorts, viz. Port, Claret, and Sherry	6,408	5,446	90	49	6,498	5,495	...	1,003	...	41
7. Liqueurs	202	181	15	26	217	207	...	10	11	...
Total ..	163,924	193,787	736	1,306	164,660	195,093	34,140	3,707	691	121

5. In Aden twelve licenses were issued and in Perim one for the sale of imported foreign liquors against the same number in 1898-1899.

IV.—Country Liquor.

6. The quantity manufactured was as follows :—

Item.	1898-1899.	1899-1900.
In Aden.		
Date liquor 50 U. P.	9,900	11,108
Do. 25 U. P.	7	.....
In Perim.		
Nil	.....	.....
Total ...	9,907	11,108

The increase by 1,201 gallons is attributable to marriage celebrations amongst the Jews; and also due to the fact that the Jews consider this liquor to be a prophylactic against the plague.

V.—Intoxicating Drugs.

7. Details of the consumption of intoxicating drugs, including opium, are given below :—

District.	Ganja.		Majum.		Bhang.		Opium.	
	1898-1899.	1899-1900.	1898-1899.	1899-1900.	1898-1899.	1899-1900.	1898-1899.	1899-1900.
	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.	M. lbs. t.
Aden and Shaik Othman ...	49 14 0	49 3 0	3 4 0	3 12 0	4 0 0	4 0 0	4 19 0	4 13 0
Perim	...	...	...	...	...	...	...	...
Total ...	49 14 0	49 3 0	3 4 0	3 12 0	4 0 0	4 0 0	4 19 0	4 13 0

VI.—Miscellaneous.

The abnormal decrease under miscellaneous is due to the large quantity of warehouse rent collected in 1898-1899, owing to the Spanish cargo of liquor being accidentally bonded at Aden during the Spanish-American War.

VII.—Expenditure.

9. The expenditure during the year was Rs. 7,307 against Rs. 6,976 in 1898-1899. The item and amount of expenditure from 1895-1900 are shown below :—

Item.	1895-1896.	1896-1897.	1897-1898.	1898-1899.	1899-1900.	1899-1900 contrasted with 1898-1899.	
						Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment ...	5,771	6,269	6,508	6,285	6,715	430	...
Contingency ...	716	691	713	691	592	...	99
Total ...	6,487	6,960	7,221	6,976	7,307	430	99

The increase in the expenditure is due to the salaries of the Gauger and A'bkári Sub-Inspector being raised and grain compensation to the peons.

VIII.—Revenue and Expenditure.

10. The following statement gives the expenditure for the last five years, the net and gross revenue, and the percentage of expenditure compared with gross revenue for the same period :—

Aden.

Year.	Expenditure.	Gross Revenue.	Net Revenue.	Percentage of Expenditure.
	Rs.	Rs.	Rs.	
1895-96	6,487	86,024	79,537	7·5
1896-97	6,960	95,167	88,207	7·0
1897-98	7,221	94,482	87,261	7·6
1898-99	6,976	1,00,429	93,453	6·9
1899-1900	7,307	1,02,152	94,845	7·3
Total ...	34,951	4,78,254	44,304	7·3

As previously stated the working expenses at Perim are *nil*. The annual net revenue collected there since 1895-96 is given in paragraph 3.

IX.—Incidence of Taxation.

11. The incidence of taxation per head of population, according to the census returns of 1891, is noted in the following table :—

Place.	Population according to the Census of 1891.	1898-99.		1899-1900.	
		Realization.	Incidence of taxation per head of population.	Realization.	Incidence of taxation per head of population.
			Rs. a. p.		Rs. a. p.
Aden	44,079	1,00,429	2 4 5	1,02,152	2 5 1
Perim	986	1,498	1 8 4	1,797	1 8 4
Total ...	45,065	1,01,927	2 4 2	1,03,949	2 4 11

X.—Prosecutions under the A'bka'ri Act.

12. There were two prosecutions under the A'bkári Act, V of 1878, during the year under report :—

"1. A Seedee woman was detected at Shaik Othman for illicit distillation of liquor and was convicted under section 43, clause (*c*), of the A'bkári Act V of 1878, and fined Rs. 25 ; out of the fine Rs. 10 was awarded to Mr. Gilder, Inspector of A'bkári, and Rs. 3 to each of the three peons that assisted in the detection, and the balance credited to Government.

"2. An offence under section 35 of the Bombay A'bkári Act, V of 1878, was committed (Rules framed by the Commissioner of A'bkári for the Settlement of Aden). The accused was convicted and fined the sum of Rs. 30."

XI.—Conduct of the Establishment.

My A'bkári Inspector, Mr. Gilder, is a most conscientious and hardworking official. I consider him a very valuable Government servant.

Mr. Coutinho is a steady, reliable man. Mr. Santamaria, a clerk of the Residency office, has been acting Gauger during Mr. Coutinho's absence on leave.

Mr. D'Souza, my Sub-Inspector, has given every satisfaction.

W. BEALE,
Collector of A'bkári, Aden.

No. 335 of 1900.

Aden Residency,
The 22nd September 1900.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

H. E. PENTON, Brigadier General,
Political Resident and Commissioner of A'bkári.

A'bkári.

Reports on the Administration of the — Department in the Bombay Presidency, including Sind and Aden, for the Revenue year 1899-1900.

No. 2025.

REVENUE DEPARTMENT.

Bombay Castle, 23rd March 1901.

Letter from the Commissioner of Customs, Salt, Opium and A'bkári, No. 7175, dated 8th December 1900—Submitting the report on the Administration of the A'bkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the Revenue year 1899-1900.

Memorandum from the Commissioner in Sind, No. C.—815, dated 5th December 1900—Submitting the report on the Administration of the A'bkári Department of the Province of Sind for the year 1899-1900.

Memorandum from the Political Resident, Aden, No. 335, dated 22nd September 1900—Submitting the report on the Administration of the A'bkári Department in Aden and Perim for the year 1899-1900.

RESOLUTION.—The financial results of the year's A'bkári Administration are shown in the following statement for the whole Presidency:—

	PRESIDENCY PROPER.			SIND.			ADEN.			TOTAL.		
	Average of 5 years from 1893-94 to 1897-98.	1898-99.	1899-1900.	Average of 5 years from 1893-94 to 1897-98.	1898-99.	1899-1900.	Average of 5 years from 1893-94 to 1897-98.	1898-99.	1899-1900.	Average of 5 years from 1893-94 to 1897-98.	1898-99.	1899-1900.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Intoxicating Drugs.	1,81,341	1,83,241	2,05,539	2,16,891	2,42,800	2,79,200	2,293	2,477	2,772	4,00,525	4,28,518	4,87,511
Imported Foreign Liquors, &c.	1,40,051	1,46,579	1,47,312	17,273	*16,664	17,158	5,793	5,500	5,500	1,63,117	1,68,743	1,69,970
Country Liquor and Toddy.	84,63,759	84,22,769	81,07,990	7,87,962	*8,17,119	8,35,759	24,015	23,318	26,087	92,75,736	92,63,206	89,69,836
Miscellaneous ...	1,36,643	1,45,266	1,44,324	268	*3,249	3,765	1,723	7,692	1,819	1,38,632	1,56,207	1,49,908
Total ...	89,21,794	88,97,855	86,05,165	10,22,392	10,79,832	11,35,882	33,824	38,987	36,178	99,78,010	1,00,16,674	97,77,225

* Last year's figures corrected.

The total receipts were thus considerably less than in the previous year.

2. In the Presidency proper, there was an increase in the revenue from intoxicating drugs of Rs. 22,298. This result is surprising in so unfavourable a year, especially as the sales decreased from 91,888 to 82,023 sers. The largest improvements in the revenue occurred in Bombay and Thána and the Commissioner attributes them to the grant of the contract for both districts to one person and consequent check of smuggling from Thána to Bombay. The explanation is reasonable as regards the increase in Bombay, but it does not account for the increase in Thána.

3. The great falling off in receipts from the sale of country liquor is shown in the following statement:—

	Average of 5 years from 1893-94 to 1897-98.	1898-99.	1899-1900.
	Rs.	Rs.	Rs.
Revenue from country spirit alone.	68,80,882	70,37,591	68,17,633
Revenue from country spirit and toddy.	1,91,606	1,69,401	1,73,195
Revenue from toddy alone ...	13,91,271	12,15,777	11,17,162
Total ...	84,63,759	84,22,769	81,07,990

The sales of country liquor declined by 405,000 gallons. The decrease was due to the prevalence of famine, and, on the whole, roughly corresponded with its acuteness. The four northern districts of Gujarát which were very severely affected by famine showed a decline of 23 per cent. In Thána and Surat, in which although famine was not severe, the extent of drinking is so great as to be readily affected by any diminution of resources, the decrease was 20 per cent. In Khándesh, a severely affected district, the sales were less by 47 per cent., while in the rest of the Central Division, the decrease was only 10 per cent. In the slightly affected southern and coast districts the decline was 12 and 10 per cent. respectively. These results are not, on the whole, surprising. In Khándesh, however, the falling off is so large as compared with that in other affected districts that a special explanation should be furnished on the subject by the Commissioner. The distress among the Bhils accounts for a great deal, but inquiry is necessary whether it satisfactorily explains the whole of the decrease. The small decline in the rest of the Central Division is doubtless due to the efficient management in the Sátára District in which there was actually an increase in the sales and to the fact that the sales in Poona City were only slightly affected by the famine.

4. These enormous decreases rendered it impossible to take from the farmers the amount guaranteed by them, and concessions amounting to the remission of Rs. 2,90,150 for the first and of Rs. 3,52,000 for the latter six months have been allowed by Government. The necessity of these concessions and the principles on which they have been determined have been fully set forth elsewhere. Owing to the heavy decline in sales and remissions of revenue necessitated in consequence, the rates of consumption and incidence of taxation per head of the population show a decline. The incidence of taxation, however, is still only 2 pies lower than in 1894-95. The consumption however (6·4 drams per head) is the lowest known for many years.

5. The sales of toddy decreased by about 14 per cent. The principal falling off was in the districts of Surat and Thána where consumption is generally large. In the case of the former, the decline is ascribed partially to a combination among the shopkeepers, which also led to a decrease in the receipts from toddy shop license fees of Rs. 14,652. The most obvious method of defeating such a combination, namely, by increasing the number of tree foot and domestic licenses, does not seem to have been tried as fewer licenses in each of these classes were issued. It appears inconsistent to ascribe, as is done in paragraph 41 of the Commissioner's report, the lessened demand for domestic licenses in three tálukas of the Surat District to famine, while the increase in two other tálukas is attributed to the same cause. It is true that the famine conditions in the two groups of tálukas were different, but not to such an extent as to produce converse results.

6. No explanation is given of the increase of the toddy spirit manufactured in Bombay, Ratnágiri and Kánara, where alone the process is carried on. It may be presumed to be due to the small manufactures of the previous year. The fluctuations in manufacture appear to be considerable, having varied in Bombay between 101,521 gallons (1894-95) and 64,132 gallons (1898-99), in Kánara between 34,292 gallons (1895-96) and 18,051 gallons (1898-99) and in Ratnágiri between 171,428 gallons (1897-98) and 99,473 gallons (1894-95). The manufacture does not vary regularly in the different districts or with the consumption. The causes of fluctuation seem to be worthy of investigation.

7. The number of offences fell from 2,612 to 2,357, the percentage of convictions remaining the same. The number of cases of illicit distillation fell by 453. The reason ascribed by the Commissioner for this result, namely, the emptying of the villages, and the concentration of the people on famine works was, no doubt, the principal cause, but the failure of the Mhowra crop must also have had considerable effect. Some of the decreases are so large, *e.g.*, in the Panch Maháls from 169 to 34, as to require special notice. The Commissioner does not claim great efficiency, but merely a record of creditable work in a difficult year, for his establishments, which he declares to be insufficient and inadequately paid. The time is not opportune for the increase of establishments. The opinions of the Collectors as to the efficiency of the establishments and of the management of the farms should be more freely given.

8. In Sind, there was an increase in the rents of Rs. 56,050, chiefly in intoxicating drugs (Rs. 36,400) and country liquor (Rs. 18,615). The former was due to speculative bids for farms rather than to a large increase of consumption, except in Shikárpur. The Deputy Commissio's explanation of the increase in the Upper Sind Frontier, which was also given last year, is not very clear. It is difficult to see how the farmer could maintain different rates of prices for local residents, and for persons coming from Shikárpur to purchase in Jacobabad. The chief reason for the increase in the revenue from country liquor is, no doubt, as supposed by the Commissioner, the removal of a check which the plague caused to the expansion of consumption.

9. The number of offences rose from 86 to 134, a serious increase, and no adequate explanation has been given. The steady increase of A'bkári revenue in Sind shows that the administration is vigorously conducted.

10. The A'bkári administration of Aden does not call for remark. There was a small increase of Rs. 2,022 in the receipts.

11. The expenditure for the whole Presidency was Rs. 4,58,129, against Rs. 5,10,778 in the previous year, but the difference was almost wholly due to a decrease in the amount of refunds.

P. I CADELL,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Commissioner in Sind,
The Political Resident, Aden,
The Commissioners of Divisions,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Collector of Land Revenue, Customs and Opium, Bombay,
The Accountant General,
The Private Secretary to His Excellency the Governor,
The Political Department of the Secretariat,
The Judicial Department of the Secretariat,
The Compiler, General Administration Report for the year 1900-1901,
The Government of India (by letter),
The Secretary of State for India (by despatch).

No. of 1901.

Copy forwarded for information and guidance to

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